



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32** County: **HAMILTON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$423,000**

Equalized Assessed Valuation: **\$1,836,735**

Population: **525**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$71,703**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$92,207	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$176	\$536	\$353
Revenue Collected During FY 04:	\$97,135	\$200,216	\$101,726
Expenditures During FY 04:	\$92,674	\$193,518	\$99,533
Per Capita Revenue:	\$185	\$431	\$233
Per Capita Expenditures:	\$177	\$425	\$232
Revenues over (under) Expenditures:	\$4,461	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	98.91%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$91,668	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$175	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$91,668	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$80,000	\$373,970	\$26,286
Per Capita Debt:	\$152	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$102,225	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$195	\$1,109	\$293
Revenue Collected During FY 04:	\$317,385	\$168,524	\$65,030
Expenditures During FY 04:	\$331,751	\$174,682	\$71,653
Per Capita Revenue:	\$605	\$393	\$158
Per Capita Expenditures:	\$632	\$413	\$180
Operating Income (loss):	-\$14,366	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	27.99%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$92,859	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$177	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Dakota Village

Unit Code: 089/015/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$209,700

Equalized Assessed Valuation: \$4,305,555

Population: 499

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$21,630

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$330,707	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$663	\$536	\$353
Revenue Collected During FY 04:	\$134,647	\$200,216	\$101,726
Expenditures During FY 04:	\$108,789	\$193,518	\$99,533
Per Capita Revenue:	\$270	\$431	\$233
Per Capita Expenditures:	\$218	\$425	\$232
Revenues over (under) Expenditures:	\$25,858	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	286.04%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$311,175	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$624	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,404	\$22,656	\$
Total Unreserved Funds:	\$306,771	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$363,153	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$728	\$1,109	\$293
Revenue Collected During FY 04:	\$78,351	\$168,524	\$65,030
Expenditures During FY 04:	\$65,223	\$174,682	\$71,653
Per Capita Revenue:	\$157	\$393	\$158
Per Capita Expenditures:	\$131	\$413	\$180
Operating Income (loss):	\$13,128	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	646.51%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$421,671	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$845	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dallas City**

Unit Code: **034/035/30** County: **HANCOCK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$503,371**

Equalized Assessed Valuation: **\$6,408,120**

Population: **1,000**

Employees:

Full Time:	5
Part Time:	4
Salaries Paid:	\$112,918

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$824,090	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$824	\$536	\$353
Revenue Collected During FY 04:	\$231,695	\$200,216	\$101,726
Expenditures During FY 04:	\$172,550	\$193,518	\$99,533
Per Capita Revenue:	\$232	\$431	\$233
Per Capita Expenditures:	\$173	\$425	\$232
Revenues over (under) Expenditures:	\$59,145	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	494.49%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$853,235	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$853	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$165,034	\$22,656	\$
Total Unreserved Funds:	\$688,201	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$131,000	\$373,970	\$26,286
Per Capita Debt:	\$131	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,658,175	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,658	\$1,109	\$293
Revenue Collected During FY 04:	\$194,084	\$168,524	\$65,030
Expenditures During FY 04:	\$270,128	\$174,682	\$71,653
Per Capita Revenue:	\$194	\$393	\$158
Per Capita Expenditures:	\$270	\$413	\$180
Operating Income (loss):	-\$76,044	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	596.80%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,612,131	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,612	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Dalton City Village

Unit Code: 070/020/32 **County:** MOULTRIE

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$866,550

Equalized Assessed Valuation: \$4,674,087

Population: 573

Employees:

Full Time:	2
Part Time:	8
Salaries Paid:	\$63,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$105,875	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$185	\$536	\$353
Revenue Collected During FY 04:	\$128,682	\$200,216	\$101,726
Expenditures During FY 04:	\$138,786	\$193,518	\$99,533
Per Capita Revenue:	\$225	\$431	\$233
Per Capita Expenditures:	\$242	\$425	\$232
Revenues over (under) Expenditures:	-\$10,104	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	69.01%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$95,771	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$167	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$95,771	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$199,500	\$373,970	\$26,286
Per Capita Debt:	\$348	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$168,045	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$293	\$1,109	\$293
Revenue Collected During FY 04:	\$416,579	\$168,524	\$65,030
Expenditures During FY 04:	\$114,056	\$174,682	\$71,653
Per Capita Revenue:	\$727	\$393	\$158
Per Capita Expenditures:	\$199	\$413	\$180
Operating Income (loss):	\$302,523	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	412.58%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$470,568	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$821	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Dalzell Village

Unit Code: 006/030/32 **County:** BUREAU

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$748,420

Equalized Assessed Valuation: \$5,172,034

Population: 717

Employees:

Full Time:

Part Time: 22

Salaries Paid: \$33,887

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$306,819	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$428	\$536	\$353
Revenue Collected During FY 04:	\$344,895	\$200,216	\$101,726
Expenditures During FY 04:	\$338,251	\$193,518	\$99,533
Per Capita Revenue:	\$481	\$431	\$233
Per Capita Expenditures:	\$472	\$425	\$232
Revenues over (under) Expenditures:	\$6,644	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	92.67%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$313,463	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$437	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$204,323	\$22,656	\$
Total Unreserved Funds:	\$109,140	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$105,865	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$148	\$1,109	\$293
Revenue Collected During FY 04:	\$100,556	\$168,524	\$65,030
Expenditures During FY 04:	\$86,522	\$174,682	\$71,653
Per Capita Revenue:	\$140	\$393	\$158
Per Capita Expenditures:	\$121	\$413	\$180
Operating Income (loss):	\$14,034	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	138.58%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$119,899	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$167	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Damiansville Village

Unit Code: 014/037/32 **County:** CLINTON

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$112,500

Equalized Assessed Valuation: \$3,316,513

Population: 425

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$5,995

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$361,037	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$849	\$536	\$353
Revenue Collected During FY 04:	\$71,188	\$200,216	\$101,726
Expenditures During FY 04:	\$69,118	\$193,518	\$99,533
Per Capita Revenue:	\$168	\$431	\$233
Per Capita Expenditures:	\$163	\$425	\$232
Revenues over (under) Expenditures:	\$2,070	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	487.73%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$337,107	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$793	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$337,107	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$898,453	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$2,114	\$1,109	\$293
Revenue Collected During FY 04:	\$105,766	\$168,524	\$65,030
Expenditures During FY 04:	\$98,613	\$174,682	\$71,653
Per Capita Revenue:	\$249	\$393	\$158
Per Capita Expenditures:	\$232	\$413	\$180
Operating Income (loss):	\$7,153	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	944.71%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$931,606	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$2,192	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32** County: **LASALLE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$38,200**

Equalized Assessed Valuation: **\$138,792**

Population: **171**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,873**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$65,612	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$384	\$536	\$353
Revenue Collected During FY 04:	\$30,547	\$200,216	\$101,726
Expenditures During FY 04:	\$34,487	\$193,518	\$99,533
Per Capita Revenue:	\$179	\$431	\$233
Per Capita Expenditures:	\$202	\$425	\$232
Revenues over (under) Expenditures:	-\$3,940	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	178.83%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$61,672	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$361	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$39,265	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Danforth Village**

Unit Code: **038/045/32** County: **IROQUOIS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$228,100**

Equalized Assessed Valuation: **\$4,519,598**

Population: **550**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$23,140**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$369,152	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$671	\$536	\$353
Revenue Collected During FY 04:	\$133,617	\$200,216	\$101,726
Expenditures During FY 04:	\$77,618	\$193,518	\$99,533
Per Capita Revenue:	\$243	\$431	\$233
Per Capita Expenditures:	\$141	\$425	\$232
Revenues over (under) Expenditures:	\$55,999	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	541.31%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$420,151	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$764	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$420,151	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$19,757	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$36	\$1,109	\$293
Revenue Collected During FY 04:	\$42,658	\$168,524	\$65,030
Expenditures During FY 04:	\$46,442	\$174,682	\$71,653
Per Capita Revenue:	\$78	\$393	\$158
Per Capita Expenditures:	\$84	\$413	\$180
Operating Income (loss):	-\$3,784	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	45.16%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$20,973	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$38	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name	Danvers Village		
Unit Code:	064/050/32	County:	MCLEAN
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$559,670		
Equalized Assessed Valuation:	\$12,443,348		
Population:	1,183		
Employees:			
Full Time:	2		
Part Time:	18		
Salaries Paid:	\$161,688		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$359,096	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$304	\$396	\$278
Revenue Collected During FY 04:	\$292,461	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$333,825	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$247	\$593	\$456
Per Capita Expenditures:	\$282	\$569	\$471
Revenues over (under) Expenditures:	-\$41,364	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	95.18%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$317,732	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$269	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$193,115	\$147,119	\$
Total Unreserved Funds:	\$124,617	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,087,237	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$919	\$851	\$530
Revenue Collected During FY 04:	\$189,397	\$2,234,592	\$892,783
Expenditures During FY 04:	\$246,150	\$2,064,230	\$854,724
Per Capita Revenue:	\$160	\$369	\$240
Per Capita Expenditures:	\$208	\$348	\$239
Operating Income (loss):	-\$56,753	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	418.64%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,030,484	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$871	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name Danville City

Unit Code: 092/030/30 **County:** VERMILION

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$33,465,413

Equalized Assessed Valuation: \$312,123,661

Population: 33,600

Employees:

Full Time:	258
Part Time:	39
Salaries Paid:	\$12,463,684

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,994,602	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$178	\$345	\$293
Revenue Collected During FY 04:	\$23,579,950	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$25,347,614	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$702	\$751	\$707
Per Capita Expenditures:	\$754	\$741	\$699
Revenues over (under) Expenditures:	-\$1,767,664	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	19.81%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$5,020,118	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$149	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,288,727	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$2,659,625	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$14,764,343	\$56,184,260	\$31,575,668
Per Capita Debt:	\$439	\$1,079	\$782
General Obligation Debt over EAV:	3.35%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$2,359,838	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	-\$70	\$882	\$652
Revenue Collected During FY 04:	\$2,330,248	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$2,258,554	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$69	\$261	\$202
Per Capita Expenditures:	\$67	\$239	\$201
Operating Income (loss):	\$71,694	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	-119.54%	474.61%	438.31%
Ending Retained Earnings for FY 04:	-\$2,699,791	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	-\$80	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Darien City**

Unit Code: **022/040/30** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,824,979**

Equalized Assessed Valuation: **\$701,476,520**

Population: **22,860**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,661,566	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$116	\$396	\$278
Revenue Collected During FY 04:	\$9,029,217	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$10,215,860	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$395	\$593	\$456
Per Capita Expenditures:	\$447	\$569	\$471
Revenues over (under) Expenditures:	-\$1,186,643	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	30.96%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$3,162,849	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$138	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$974,674	\$576,973	\$
Total Unrestricted Net Assets:	\$2,377,208	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,581,294	\$5,892,996	\$1,405,821
Per Capita Debt:	\$113	\$967	\$458
General Obligation Debt over EAV:	0.25%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,234,146	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$185	\$851	\$530
Revenue Collected During FY 04:	\$3,179,094	\$2,234,592	\$892,783
Expenditures During FY 04:	\$2,935,001	\$2,064,230	\$854,724
Per Capita Revenue:	\$139	\$369	\$240
Per Capita Expenditures:	\$128	\$348	\$239
Operating Income (loss):	\$244,093	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	173.82%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$5,101,540	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$223	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Davis Village

Unit Code: 089/020/32 **County:** STEPHENSON

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$203,500

Equalized Assessed Valuation: \$2,826,512

Population: 700

Employees:

Full Time: 1

Part Time: 18

Salaries Paid: \$47,501

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$459,255	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$656	\$536	\$353
Revenue Collected During FY 04:	\$554,865	\$200,216	\$101,726
Expenditures During FY 04:	\$495,064	\$193,518	\$99,533
Per Capita Revenue:	\$793	\$431	\$233
Per Capita Expenditures:	\$707	\$425	\$232
Revenues over (under) Expenditures:	\$59,801	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	104.85%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$519,056	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$742	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$519,056	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$541,000	\$373,970	\$26,286
Per Capita Debt:	\$773	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$750,125	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,072	\$1,109	\$293
Revenue Collected During FY 04:	\$127,253	\$168,524	\$65,030
Expenditures During FY 04:	\$98,110	\$174,682	\$71,653
Per Capita Revenue:	\$182	\$393	\$158
Per Capita Expenditures:	\$140	\$413	\$180
Operating Income (loss):	\$29,143	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	794.28%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$779,268	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,113	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32** County: **OGLE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,821,900**

Equalized Assessed Valuation: **\$19,947,506**

Population: **500**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$164,567**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,366,711	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$2,733	\$536	\$353
Revenue Collected During FY 04:	\$158,501	\$200,216	\$101,726
Expenditures During FY 04:	\$649,539	\$193,518	\$99,533
Per Capita Revenue:	\$317	\$431	\$233
Per Capita Expenditures:	\$1,299	\$425	\$232
Revenues over (under) Expenditures:	-\$491,038	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	310.48%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$2,016,692	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$4,033	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$2,016,692	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,180,000	\$373,970	\$26,286
Per Capita Debt:	\$20,360	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,853,907	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$3,708	\$1,109	\$293
Revenue Collected During FY 04:	\$2,694,034	\$168,524	\$65,030
Expenditures During FY 04:	\$1,397,801	\$174,682	\$71,653
Per Capita Revenue:	\$5,388	\$393	\$158
Per Capita Expenditures:	\$2,796	\$413	\$180
Operating Income (loss):	\$1,296,233	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-121.53%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$1,698,693	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$3,397	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dawson Village**

Unit Code: **083/040/32** County: **SANGAMON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$203,550**

Equalized Assessed Valuation: **\$4,107,891**

Population: **466**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$84,770**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$114,140	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$245	\$536	\$353
Revenue Collected During FY 04:	\$120,624	\$200,216	\$101,726
Expenditures During FY 04:	\$118,730	\$193,518	\$99,533
Per Capita Revenue:	\$259	\$431	\$233
Per Capita Expenditures:	\$255	\$425	\$232
Revenues over (under) Expenditures:	\$1,894	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	88.70%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$105,310	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$226	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$105,310	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$263,489	\$373,970	\$26,286
Per Capita Debt:	\$565	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$604,348	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,297	\$1,109	\$293
Revenue Collected During FY 04:	\$188,798	\$168,524	\$65,030
Expenditures During FY 04:	\$248,790	\$174,682	\$71,653
Per Capita Revenue:	\$405	\$393	\$158
Per Capita Expenditures:	\$534	\$413	\$180
Operating Income (loss):	-\$59,992	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	223.11%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$555,080	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,191	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **De Pue Village**

Unit Code: **006/035/32** County: **BUREAU**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,728,079**

Equalized Assessed Valuation: **\$7,692,094**

Population: **1,850**

Employees:

Full Time:	6
Part Time:	28
Salaries Paid:	\$251,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$146,707	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$79	\$396	\$278
Revenue Collected During FY 04:	\$585,810	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$501,768	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$317	\$593	\$456
Per Capita Expenditures:	\$271	\$569	\$471
Revenues over (under) Expenditures:	\$84,042	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	48.46%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$243,148	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$131	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$243,148	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,032,949	\$5,892,996	\$1,405,821
Per Capita Debt:	\$558	\$967	\$458
General Obligation Debt over EAV:	2.04%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$135,133	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$73	\$851	\$530
Revenue Collected During FY 04:	\$792,134	\$2,234,592	\$892,783
Expenditures During FY 04:	\$957,896	\$2,064,230	\$854,724
Per Capita Revenue:	\$428	\$369	\$240
Per Capita Expenditures:	\$518	\$348	\$239
Operating Income (loss):	-\$165,762	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	56.46%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$540,830	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$292	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **JACKSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$865,000**

Equalized Assessed Valuation: **\$8,258,864**

Population: **1,632**

Employees:

Full Time: **7**

Part Time: **7**

Salaries Paid: **\$291,689**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$217,978	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$134	\$396	\$278
Revenue Collected During FY 04:	\$493,650	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$484,125	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$302	\$593	\$456
Per Capita Expenditures:	\$297	\$569	\$471
Revenues over (under) Expenditures:	\$9,525	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	46.99%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$227,503	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$139	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$227,503	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$350,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$214	\$967	\$458
General Obligation Debt over EAV:	1.57%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$217,225	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$133	\$851	\$530
Revenue Collected During FY 04:	\$370,238	\$2,234,592	\$892,783
Expenditures During FY 04:	\$272,650	\$2,064,230	\$854,724
Per Capita Revenue:	\$227	\$369	\$240
Per Capita Expenditures:	\$167	\$348	\$239
Operating Income (loss):	\$97,588	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	115.46%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$314,813	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$193	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name	Decatur City		
Unit Code:	055/020/30	County:	MACON
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$110,262,426		
Equalized Assessed Valuation:	\$807,265,386		
Population:	81,860		
Employees:			
	Full Time:	549	
	Part Time:	26	
	Salaries Paid:	\$28,860,063	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$11,903,487	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$145	\$345	\$293
Revenue Collected During FY 04:	\$46,927,031	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$51,879,033	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$573	\$751	\$707
Per Capita Expenditures:	\$634	\$741	\$699
Revenues over (under) Expenditures:	-\$4,952,002	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	30.37%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$15,756,966	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$192	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,423,032	\$155,608	\$
Total Unreserved Funds:	\$13,333,934	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,605,645	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	-\$30,561,374	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$65,066,485	\$56,184,260	\$31,575,668
Per Capita Debt:	\$795	\$1,079	\$782
General Obligation Debt over EAV:	6.21%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$93,659,856	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$1,144	\$882	\$652
Revenue Collected During FY 04:	\$19,830,943	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$20,353,090	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$242	\$261	\$202
Per Capita Expenditures:	\$249	\$239	\$201
Operating Income (loss):	-\$522,147	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	490.44%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$99,820,180	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$1,219	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Deer Creek Village**

Unit Code: **090/020/32** County: **TAZEWELL**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,062,400**

Equalized Assessed Valuation: **\$4,247,549**

Population: **605**

Employees:

Full Time:	2
Part Time:	8
Salaries Paid:	\$146,973

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$130,178	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$215	\$536	\$353
Revenue Collected During FY 04:	\$510,067	\$200,216	\$101,726
Expenditures During FY 04:	\$300,459	\$193,518	\$99,533
Per Capita Revenue:	\$843	\$431	\$233
Per Capita Expenditures:	\$497	\$425	\$232
Revenues over (under) Expenditures:	\$209,608	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	108.39%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$325,678	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$538	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,676	\$21,661	\$
Total Unrestricted Net Assets:	\$19,383	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$808,082	\$373,970	\$26,286
Per Capita Debt:	\$1,336	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$352,720	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$583	\$1,109	\$293
Revenue Collected During FY 04:	\$128,981	\$168,524	\$65,030
Expenditures During FY 04:	\$177,324	\$174,682	\$71,653
Per Capita Revenue:	\$213	\$393	\$158
Per Capita Expenditures:	\$293	\$413	\$180
Operating Income (loss):	-\$48,343	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	189.86%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$336,670	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$556	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32** County: **WHITESIDE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,290**

Equalized Assessed Valuation: **\$413,083**

Population: **48**

Employees:

 Full Time: **9**

 Part Time:

 Salaries Paid: **\$1,856**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$25,374	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$529	\$536	\$353
Revenue Collected During FY 04:	\$10,471	\$200,216	\$101,726
Expenditures During FY 04:	\$7,676	\$193,518	\$99,533
Per Capita Revenue:	\$218	\$431	\$233
Per Capita Expenditures:	\$160	\$425	\$232
Revenues over (under) Expenditures:	\$2,795	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	366.97%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$28,169	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$587	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$27,867	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name **Deer Park Village**

Unit Code: **049/020/32**

County: **LAKE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,880,700**

Equalized Assessed Valuation: **\$176,557,391**

Population: **3,102**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$95,736**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,181,279	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$1,348	\$396	\$278
Revenue Collected During FY 04:	\$2,590,508	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$3,665,164	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$835	\$593	\$456
Per Capita Expenditures:	\$1,182	\$569	\$471
Revenues over (under) Expenditures:	-\$1,074,656	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	84.76%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$3,106,623	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$1,001	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$35,000	\$147,119	\$
Total Unreserved Funds:	\$3,071,623	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$394,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$127	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$18,151	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$6	\$851	\$530
Revenue Collected During FY 04:	\$224,860	\$2,234,592	\$892,783
Expenditures During FY 04:	\$221,575	\$2,064,230	\$854,724
Per Capita Revenue:	\$72	\$369	\$240
Per Capita Expenditures:	\$71	\$348	\$239
Operating Income (loss):	\$3,285	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	9.67%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$21,436	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$7	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: **049/018/32** County: **LAKE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,650,978**

Equalized Assessed Valuation: **\$921,735,951**

Population: **18,500**

Employees:

Full Time:	105
Part Time:	25
Salaries Paid:	\$8,007,635

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$16,930,191	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$915	\$396	\$278
Revenue Collected During FY 04:	\$11,451,311	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$11,349,331	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$619	\$593	\$456
Per Capita Expenditures:	\$613	\$569	\$471
Revenues over (under) Expenditures:	\$101,980	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	159.95%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$18,153,736	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$981	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,143,495	\$576,973	\$
Total Unrestricted Net Assets:	\$23,683,161	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$15,715,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$849	\$967	\$458
General Obligation Debt over EAV:	1.70%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$10,520,129	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$569	\$851	\$530
Revenue Collected During FY 04:	\$7,592,046	\$2,234,592	\$892,783
Expenditures During FY 04:	\$7,980,367	\$2,064,230	\$854,724
Per Capita Revenue:	\$410	\$369	\$240
Per Capita Expenditures:	\$431	\$348	\$239
Operating Income (loss):	-\$388,321	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	126.96%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$10,131,808	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$548	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Dekalb City**

Unit Code: **019/015/30** County: **DEKALB**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,753,878**

Equalized Assessed Valuation: **\$435,773,899**

Population: **43,172**

Employees:

Full Time:	253
Part Time:	40
Salaries Paid:	\$13,575,454

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,477,278	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$81	\$345	\$293
Revenue Collected During FY 04:	\$23,048,584	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$21,213,463	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$534	\$751	\$707
Per Capita Expenditures:	\$491	\$741	\$699
Revenues over (under) Expenditures:	\$1,835,121	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	21.25%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$4,508,459	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$104	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,395,377	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	-\$14,013,207	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$44,091,076

Averages

\$56,184,260

Medians

\$31,575,668

Per Capita Debt:

\$1,021

\$1,079

\$782

General Obligation Debt over EAV:

5.92%

69.12%

2.95%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$29,016,344

Averages

\$48,152,423

Medians

\$29,417,200

Per Capita Beginning Retained Earnings for FY 04:

\$672

\$882

\$652

Revenue Collected During FY 04:

\$11,330,323

\$14,227,267

\$8,439,706

Expenditures During FY 04:

\$5,779,831

\$12,961,081

\$7,819,586

Per Capita Revenue:

\$262

\$261

\$202

Per Capita Expenditures:

\$134

\$239

\$201

Operating Income (loss):

\$5,550,492

\$1,266,186

\$309,720

Ratio of Retained Earnings to Expenditures:

624.84%

474.61%

438.31%

Ending Retained Earnings for FY 04:

\$36,114,494

\$56,814,150

\$37,669,408

Per Capita Ending Retained Earnings:

\$837

\$1,069

\$906



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Deland Village

Unit Code: 074/030/32 **County:** PIATT

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$205,658

Equalized Assessed Valuation: \$3,175,897

Population: 458

Employees:

Full Time:	1
Part Time:	2
Salaries Paid:	\$46,307

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$260,528	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$569	\$536	\$353
Revenue Collected During FY 04:	\$94,288	\$200,216	\$101,726
Expenditures During FY 04:	\$95,896	\$193,518	\$99,533
Per Capita Revenue:	\$206	\$431	\$233
Per Capita Expenditures:	\$209	\$425	\$232
Revenues over (under) Expenditures:	-\$1,608	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	270.00%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$258,920	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$565	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$258,920	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$74,000	\$373,970	\$26,286
Per Capita Debt:	\$162	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$35,164	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$77	\$1,109	\$293
Revenue Collected During FY 04:	\$71,633	\$168,524	\$65,030
Expenditures During FY 04:	\$68,903	\$174,682	\$71,653
Per Capita Revenue:	\$156	\$393	\$158
Per Capita Expenditures:	\$150	\$413	\$180
Operating Income (loss):	\$2,730	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-47.07%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$32,434	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$71	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Delavan City

Unit Code: 090/025/30 **County:** TAZEWELL

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,147,975

Equalized Assessed Valuation: \$14,228,930

Population: 1,825

Employees:

Full Time:	7
Part Time:	14
Salaries Paid:	\$311,250

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$168,257	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$92	\$396	\$278
Revenue Collected During FY 04:	\$595,335	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$779,994	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$326	\$593	\$456
Per Capita Expenditures:	\$427	\$569	\$471
Revenues over (under) Expenditures:	-\$184,659	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	4.04%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$31,498	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$17	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$169,832	\$147,119	\$
Total Unreserved Funds:	-\$138,334	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$641,235	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$351	\$851	\$530
Revenue Collected During FY 04:	\$285,865	\$2,234,592	\$892,783
Expenditures During FY 04:	\$265,864	\$2,064,230	\$854,724
Per Capita Revenue:	\$157	\$369	\$240
Per Capita Expenditures:	\$146	\$348	\$239
Operating Income (loss):	\$20,001	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	230.70%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$613,336	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$336	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Des Plaines City**

Unit Code: **016/140/30** County: **COOK**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$120,598,767**

Equalized Assessed Valuation: **\$1,796,335,572**

Population: **56,945**

Employees:

Full Time: **412**

Part Time: **50**

Salaries Paid: **\$30,486,184**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$16,009,315	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$281	\$345	\$293
Revenue Collected During FY 04:	\$49,986,948	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$66,411,825	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$878	\$751	\$707
Per Capita Expenditures:	\$1,166	\$741	\$699
Revenues over (under) Expenditures:	-\$16,424,877	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	22.14%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$14,706,024	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$258	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,681,078	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$330,345	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$86,098,327	\$56,184,260	\$31,575,668
Per Capita Debt:	\$1,512	\$1,079	\$782
General Obligation Debt over EAV:	4.70%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$26,524,953	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$466	\$882	\$652
Revenue Collected During FY 04:	\$13,872,700	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$12,699,586	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$244	\$261	\$202
Per Capita Expenditures:	\$223	\$239	\$201
Operating Income (loss):	\$1,173,114	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	257.90%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$32,752,376	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$575	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Dewitt Village

Unit Code: 020/015/32 **County:** DEWITT

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$43,950

Equalized Assessed Valuation: \$1,273,925

Population: 122

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$11,165

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$15,090	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$124	\$536	\$353
Revenue Collected During FY 04:	\$36,909	\$200,216	\$101,726
Expenditures During FY 04:	\$26,501	\$193,518	\$99,533
Per Capita Revenue:	\$303	\$431	\$233
Per Capita Expenditures:	\$217	\$425	\$232
Revenues over (under) Expenditures:	\$10,408	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	92.45%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$24,499	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$201	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,144	\$21,661	\$
Total Unrestricted Net Assets:	\$41,309	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$121,639	\$373,970	\$26,286
Per Capita Debt:	\$997	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$186,390	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,528	\$1,109	\$293
Revenue Collected During FY 04:	\$35,422	\$168,524	\$65,030
Expenditures During FY 04:	\$42,635	\$174,682	\$71,653
Per Capita Revenue:	\$290	\$393	\$158
Per Capita Expenditures:	\$349	\$413	\$180
Operating Income (loss):	-\$7,213	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	422.60%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$180,176	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,477	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name	Diamond Village		
Unit Code:	032/030/32	County:	GRUNDY
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,973,700		
Equalized Assessed Valuation:	\$22,761,279		
Population:	1,396		
Employees:			
	Full Time:	4	
	Part Time:	9	
	Salaries Paid:	\$120,608	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$860,249	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$616	\$396	\$278
Revenue Collected During FY 04:	\$500,312	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$451,273	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$358	\$593	\$456
Per Capita Expenditures:	\$323	\$569	\$471
Revenues over (under) Expenditures:	\$49,039	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	201.49%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$909,288	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$651	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,657	\$147,119	\$
Total Unreserved Funds:	\$897,631	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$330,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$236	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$652,311	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$467	\$851	\$530
Revenue Collected During FY 04:	\$681,014	\$2,234,592	\$892,783
Expenditures During FY 04:	\$559,142	\$2,064,230	\$854,724
Per Capita Revenue:	\$488	\$369	\$240
Per Capita Expenditures:	\$401	\$348	\$239
Operating Income (loss):	\$121,872	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	138.46%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$774,183	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$555	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Dieterich Village

Unit Code: 025/020/32 **County:** EFFINGHAM

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,862,830

Equalized Assessed Valuation: \$3,910,922

Population: 591

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: \$113,430

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$310,372	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$525	\$536	\$353
Revenue Collected During FY 04:	\$485,130	\$200,216	\$101,726
Expenditures During FY 04:	\$397,761	\$193,518	\$99,533
Per Capita Revenue:	\$821	\$431	\$233
Per Capita Expenditures:	\$673	\$425	\$232
Revenues over (under) Expenditures:	\$87,369	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	99.99%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$397,741	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$673	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$397,741	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$337,879	\$373,970	\$26,286
Per Capita Debt:	\$572	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$261,001	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$442	\$1,109	\$293
Revenue Collected During FY 04:	\$115,712	\$168,524	\$65,030
Expenditures During FY 04:	\$138,460	\$174,682	\$71,653
Per Capita Revenue:	\$196	\$393	\$158
Per Capita Expenditures:	\$234	\$413	\$180
Operating Income (loss):	-\$22,748	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	185.86%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$257,335	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$435	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name **Divernon Village**

Unit Code: **083/045/32** **County:** **SANGAMON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,976,000**

Equalized Assessed Valuation: **\$11,430,913**

Population: **1,201**

Employees:

Full Time: **5**

Part Time: **16**

Salaries Paid: **\$266,760**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$576,655	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$480	\$396	\$278
Revenue Collected During FY 04:	\$318,402	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$339,752	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$265	\$593	\$456
Per Capita Expenditures:	\$283	\$569	\$471
Revenues over (under) Expenditures:	-\$21,350	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	150.04%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$509,779	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$424	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$509,779	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$185,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$154	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,842,135	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,534	\$851	\$530
Revenue Collected During FY 04:	\$1,293,887	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,155,258	\$2,064,230	\$854,724
Per Capita Revenue:	\$1,077	\$369	\$240
Per Capita Expenditures:	\$962	\$348	\$239
Operating Income (loss):	\$138,629	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	171.46%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,980,764	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,649	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dix Village**

Unit Code: **041/025/32** County: **JEFFERSON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$330,136**

Equalized Assessed Valuation: **\$3,245,422**

Population: **500**

Employees:

Full Time: **11**

Part Time:

Salaries Paid: **\$7,210**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$163,536	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$327	\$536	\$353
Revenue Collected During FY 04:	\$99,453	\$200,216	\$101,726
Expenditures During FY 04:	\$197,621	\$193,518	\$99,533
Per Capita Revenue:	\$199	\$431	\$233
Per Capita Expenditures:	\$395	\$425	\$232
Revenues over (under) Expenditures:	-\$98,168	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	33.08%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$65,368	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$131	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$65,368	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Dixon City

Unit Code: 052/025/30 **County:** LEE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$74,392,171

Equalized Assessed Valuation: \$137,919,559

Population: 15,941

Employees:

Full Time:	95
Part Time:	145
Salaries Paid:	\$4,295,368

Blended Component Units

Number Submitted = 1

Water Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,597,585	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$477	\$396	\$278
Revenue Collected During FY 04:	\$8,312,197	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$7,582,793	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$521	\$593	\$456
Per Capita Expenditures:	\$476	\$569	\$471
Revenues over (under) Expenditures:	\$729,404	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	109.46%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$8,300,377	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$521	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,143,646	\$576,973	\$
Total Unrestricted Net Assets:	\$3,366,960	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$18,992,875	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,191	\$967	\$458
General Obligation Debt over EAV:	0.17%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$13,837,552	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$868	\$851	\$530
Revenue Collected During FY 04:	\$6,250,357	\$2,234,592	\$892,783
Expenditures During FY 04:	\$3,978,133	\$2,064,230	\$854,724
Per Capita Revenue:	\$392	\$369	\$240
Per Capita Expenditures:	\$250	\$348	\$239
Operating Income (loss):	\$2,272,224	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	509.65%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$20,274,409	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,272	\$939	\$612



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Dongola Village

Unit Code: 091/025/32 **County:** UNION

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$786,100

Equalized Assessed Valuation: \$2,816,419

Population: 806

Employees:

Full Time:	3
Part Time:	3
Salaries Paid:	\$140,142

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$226,688	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$281	\$536	\$353
Revenue Collected During FY 04:	\$364,203	\$200,216	\$101,726
Expenditures During FY 04:	\$323,524	\$193,518	\$99,533
Per Capita Revenue:	\$452	\$431	\$233
Per Capita Expenditures:	\$401	\$425	\$232
Revenues over (under) Expenditures:	\$40,679	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	82.64%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$267,367	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$332	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$267,367	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,493	\$373,970	\$26,286
Per Capita Debt:	\$13	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$692,877	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$860	\$1,109	\$293
Revenue Collected During FY 04:	\$221,178	\$168,524	\$65,030
Expenditures During FY 04:	\$270,347	\$174,682	\$71,653
Per Capita Revenue:	\$274	\$393	\$158
Per Capita Expenditures:	\$335	\$413	\$180
Operating Income (loss):	-\$49,169	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	238.10%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$643,708	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$799	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32** County: **MONTGOME**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$627,050**

Equalized Assessed Valuation: **\$710,562**

Population: **243**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$23,928**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$65,206	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$268	\$536	\$353
Revenue Collected During FY 04:	\$72,330	\$200,216	\$101,726
Expenditures During FY 04:	\$93,340	\$193,518	\$99,533
Per Capita Revenue:	\$298	\$431	\$233
Per Capita Expenditures:	\$384	\$425	\$232
Revenues over (under) Expenditures:	-\$21,010	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	71.86%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$67,074	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$276	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$67,074	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$589,280	\$373,970	\$26,286
Per Capita Debt:	\$2,425	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,554,064	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$6,395	\$1,109	\$293
Revenue Collected During FY 04:	\$233,790	\$168,524	\$65,030
Expenditures During FY 04:	\$169,658	\$174,682	\$71,653
Per Capita Revenue:	\$962	\$393	\$158
Per Capita Expenditures:	\$698	\$413	\$180
Operating Income (loss):	\$64,132	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	945.62%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,604,318	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$6,602	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name **Donovan Village**

Unit Code: **038/050/32** **County:** **IROQUOIS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$312,400**

Equalized Assessed Valuation: **\$1,818,630**

Population: **351**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$14,080**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$170,914	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$487	\$536	\$353
Revenue Collected During FY 04:	\$55,602	\$200,216	\$101,726
Expenditures During FY 04:	\$49,619	\$193,518	\$99,533
Per Capita Revenue:	\$158	\$431	\$233
Per Capita Expenditures:	\$141	\$425	\$232
Revenues over (under) Expenditures:	\$5,983	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	356.51%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$176,897	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$504	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$176,897	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$45,708	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$130	\$1,109	\$293
Revenue Collected During FY 04:	\$31,081	\$168,524	\$65,030
Expenditures During FY 04:	\$36,628	\$174,682	\$71,653
Per Capita Revenue:	\$89	\$393	\$158
Per Capita Expenditures:	\$104	\$413	\$180
Operating Income (loss):	-\$5,547	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	109.65%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$40,161	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$114	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Dorchester Village

Unit Code: 056/035/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2004

Accounting Method: Combination

Appropriation or Budget: \$47,300

Equalized Assessed Valuation: \$813,114

Population: 150

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$9,300

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$106,291	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$709	\$536	\$353
Revenue Collected During FY 04:	\$26,585	\$200,216	\$101,726
Expenditures During FY 04:	\$16,656	\$193,518	\$99,533
Per Capita Revenue:	\$177	\$431	\$233
Per Capita Expenditures:	\$111	\$425	\$232
Revenues over (under) Expenditures:	\$9,929	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	697.77%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$116,220	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$775	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$116,220	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$159,518	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,063	\$1,109	\$293
Revenue Collected During FY 04:	\$87,404	\$168,524	\$65,030
Expenditures During FY 04:	\$94,828	\$174,682	\$71,653
Per Capita Revenue:	\$583	\$393	\$158
Per Capita Expenditures:	\$632	\$413	\$180
Operating Income (loss):	-\$7,424	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	160.39%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$152,094	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,014	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name **Dover Village**

Unit Code: **006/040/32** **County:** **BUREAU**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,550**

Equalized Assessed Valuation: **\$1,017,070**

Population: **172**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$69,434	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$404	\$536	\$353
Revenue Collected During FY 04:	\$47,005	\$200,216	\$101,726
Expenditures During FY 04:	\$38,053	\$193,518	\$99,533
Per Capita Revenue:	\$273	\$431	\$233
Per Capita Expenditures:	\$221	\$425	\$232
Revenues over (under) Expenditures:	\$8,952	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	173.33%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$65,959	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$383	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$65,959	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$20,688	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$120	\$1,109	\$293
Revenue Collected During FY 04:	\$13,167	\$168,524	\$65,030
Expenditures During FY 04:	\$30,277	\$174,682	\$71,653
Per Capita Revenue:	\$77	\$393	\$158
Per Capita Expenditures:	\$176	\$413	\$180
Operating Income (loss):	-\$17,110	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	52.86%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$16,005	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$93	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dowell Village**

Unit Code: **039/030/32** County: **JACKSON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$517,072**

Equalized Assessed Valuation: **\$1,000,335**

Population: **502**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$83,272**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$219,189	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$437	\$536	\$353
Revenue Collected During FY 04:	\$149,222	\$200,216	\$101,726
Expenditures During FY 04:	\$138,327	\$193,518	\$99,533
Per Capita Revenue:	\$297	\$431	\$233
Per Capita Expenditures:	\$276	\$425	\$232
Revenues over (under) Expenditures:	\$10,895	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	166.33%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$230,084	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$458	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$230,084	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$126,000	\$373,970	\$26,286
Per Capita Debt:	\$251	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$634,568	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,264	\$1,109	\$293
Revenue Collected During FY 04:	\$250,290	\$168,524	\$65,030
Expenditures During FY 04:	\$315,213	\$174,682	\$71,653
Per Capita Revenue:	\$499	\$393	\$158
Per Capita Expenditures:	\$628	\$413	\$180
Operating Income (loss):	-\$64,923	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	180.72%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$569,645	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,135	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Downers Grove Village**

Unit Code: **022/042/32** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$91,460,699**

Equalized Assessed Valuation: **\$1,761,571,000**

Population: **50,589**

Employees:

Full Time:	342
Part Time:	48
Salaries Paid:	\$20,805,902

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$10,339,752	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$204	\$345	\$293
Revenue Collected During FY 04:	\$43,378,640	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$50,076,658	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$857	\$751	\$707
Per Capita Expenditures:	\$990	\$741	\$699
Revenues over (under) Expenditures:	-\$6,698,018	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	31.15%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$15,596,979	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$308	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,475,398	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$7,975,606	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$56,015,000	\$56,184,260	\$31,575,668
Per Capita Debt:	\$1,107	\$1,079	\$782
General Obligation Debt over EAV:	3.03%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$29,818,055	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$589	\$882	\$652
Revenue Collected During FY 04:	\$9,882,287	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$10,999,890	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$195	\$261	\$202
Per Capita Expenditures:	\$217	\$239	\$201
Operating Income (loss):	-\$1,117,603	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	253.78%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$27,916,018	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$552	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32** County: **MCLEAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,668,671**

Equalized Assessed Valuation: **\$10,915,203**

Population: **850**

Employees:

Full Time: **1**

Part Time: **25**

Salaries Paid: **\$104,111**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$155,614	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$183	\$536	\$353
Revenue Collected During FY 04:	\$372,812	\$200,216	\$101,726
Expenditures During FY 04:	\$312,329	\$193,518	\$99,533
Per Capita Revenue:	\$439	\$431	\$233
Per Capita Expenditures:	\$367	\$425	\$232
Revenues over (under) Expenditures:	\$60,483	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	54.82%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$171,224	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$201	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$171,224	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$9,983	\$373,970	\$26,286
Per Capita Debt:	\$12	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$36,467	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$43	\$1,109	\$293
Revenue Collected During FY 04:	\$122,990	\$168,524	\$65,030
Expenditures During FY 04:	\$170,997	\$174,682	\$71,653
Per Capita Revenue:	\$145	\$393	\$158
Per Capita Expenditures:	\$201	\$413	\$180
Operating Income (loss):	-\$48,007	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-47.01%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$80,394	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$95	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **WASHINGTON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$163,330**

Equalized Assessed Valuation: **\$1,312,610**

Population: **225**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$26,225**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$50,783	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$226	\$536	\$353
Revenue Collected During FY 04:	\$54,624	\$200,216	\$101,726
Expenditures During FY 04:	\$55,547	\$193,518	\$99,533
Per Capita Revenue:	\$243	\$431	\$233
Per Capita Expenditures:	\$247	\$425	\$232
Revenues over (under) Expenditures:	-\$923	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	89.76%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$49,860	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$222	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$49,860	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$181,000	\$373,970	\$26,286
Per Capita Debt:	\$804	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$967,767	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$4,301	\$1,109	\$293
Revenue Collected During FY 04:	\$77,815	\$168,524	\$65,030
Expenditures During FY 04:	\$110,548	\$174,682	\$71,653
Per Capita Revenue:	\$346	\$393	\$158
Per Capita Expenditures:	\$491	\$413	\$180
Operating Income (loss):	-\$32,733	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	845.82%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$935,034	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$4,156	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30** County: **PERRY**

Fiscal Year End: **12/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,436,362**

Equalized Assessed Valuation: **\$35,976,641**

Population: **6,648**

Employees:

Full Time: **39**

Part Time: **40**

Salaries Paid: **\$1,822,127**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,569,984	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$687	\$396	\$278
Revenue Collected During FY 04:	\$3,414,211	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$3,070,873	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$514	\$593	\$456
Per Capita Expenditures:	\$462	\$569	\$471
Revenues over (under) Expenditures:	\$343,338	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	160.50%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$4,928,788	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$741	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,367,961	\$576,973	\$
Total Unrestricted Net Assets:	\$432,450	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,437,693	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$216	\$851	\$530
Revenue Collected During FY 04:	\$1,886,487	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,409,844	\$2,064,230	\$854,724
Per Capita Revenue:	\$284	\$369	\$240
Per Capita Expenditures:	\$212	\$348	\$239
Operating Income (loss):	\$476,643	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	134.69%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,898,870	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$286	\$939	\$612



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name **Dunfermline Village**

Unit Code: **029/040/32**

County: **FULTON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$62,000**

Equalized Assessed Valuation: **\$1,638,009**

Population: **265**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$65,062	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$246	\$536	\$353
Revenue Collected During FY 04:	\$73,550	\$200,216	\$101,726
Expenditures During FY 04:	\$60,913	\$193,518	\$99,533
Per Capita Revenue:	\$278	\$431	\$233
Per Capita Expenditures:	\$230	\$425	\$232
Revenues over (under) Expenditures:	\$12,637	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	127.56%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$77,699	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$293	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$77,699	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32** County: **PEORIA**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$674,950**

Equalized Assessed Valuation: **\$16,488,110**

Population: **926**

Employees:

Full Time:	2
Part Time:	3
Salaries Paid:	\$97,485

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$681,607	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$736	\$536	\$353
Revenue Collected During FY 04:	\$313,180	\$200,216	\$101,726
Expenditures During FY 04:	\$203,237	\$193,518	\$99,533
Per Capita Revenue:	\$338	\$431	\$233
Per Capita Expenditures:	\$219	\$425	\$232
Revenues over (under) Expenditures:	\$109,943	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	389.47%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$791,550	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$855	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$380	\$22,656	\$
Total Unreserved Funds:	\$791,170	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,144,856	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,236	\$1,109	\$293
Revenue Collected During FY 04:	\$249,130	\$168,524	\$65,030
Expenditures During FY 04:	\$201,653	\$174,682	\$71,653
Per Capita Revenue:	\$269	\$393	\$158
Per Capita Expenditures:	\$218	\$413	\$180
Operating Income (loss):	\$47,477	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	591.28%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,192,333	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,288	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: **088/040/32** County: **ST. CLAIR**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,348,416**

Equalized Assessed Valuation: **\$32,117,951**

Population: **4,007**

Employees:

Full Time:	16
Part Time:	15
Salaries Paid:	\$986,013

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$433,450	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$108	\$396	\$278
Revenue Collected During FY 04:	\$1,532,048	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,539,897	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$382	\$593	\$456
Per Capita Expenditures:	\$384	\$569	\$471
Revenues over (under) Expenditures:	-\$7,849	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	37.86%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$583,063	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$146	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$583,063	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$4,668,196

Averages

\$5,892,996

Medians

\$1,405,821

Per Capita Debt:

\$1,165

\$967

\$458

General Obligation Debt over EAV:

0.37%

1.55%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 04:

\$3,143,530

\$5,315,981

\$1,794,258

Per Capita Beginning Retained Earnings for FY 04:

\$785

\$851

\$530

Revenue Collected During FY 04:

\$2,321,637

\$2,234,592

\$892,783

Expenditures During FY 04:

\$2,280,298

\$2,064,230

\$854,724

Per Capita Revenue:

\$579

\$369

\$240

Per Capita Expenditures:

\$569

\$348

\$239

Operating Income (loss):

\$41,339

\$170,361

\$10,615

Ratio of Retained Earnings to Expenditures:

152.15%

295.83%

242.03%

Ending Retained Earnings for FY 04:

\$3,469,413

\$6,304,039

\$1,991,367

Per Capita Ending Retained Earnings:

\$866

\$939

\$612



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name **Durand Village**

Unit Code: **101/015/32** **County:** **WINNEBAGO**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,552,563**

Equalized Assessed Valuation: **\$13,800,854**

Population: **1,081**

Employees:

Full Time:	4
Part Time:	10
Salaries Paid:	\$176,774

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$675,277	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$625	\$396	\$278
Revenue Collected During FY 04:	\$444,511	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$567,055	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$411	\$593	\$456
Per Capita Expenditures:	\$525	\$569	\$471
Revenues over (under) Expenditures:	-\$122,544	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	97.47%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$552,733	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$511	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$552,733	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,523,187	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,409	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$464,059	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$429	\$851	\$530
Revenue Collected During FY 04:	\$444,422	\$2,234,592	\$892,783
Expenditures During FY 04:	\$989,050	\$2,064,230	\$854,724
Per Capita Revenue:	\$411	\$369	\$240
Per Capita Expenditures:	\$915	\$348	\$239
Operating Income (loss):	-\$544,628	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	-8.15%	295.83%	242.03%
Ending Retained Earnings for FY 04:	-\$80,569	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	-\$75	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32** County: **LIVINGSTON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,010,547**

Equalized Assessed Valuation: **\$55,726,151**

Population: **4,363**

Employees:

Full Time: **22**

Part Time: **58**

Salaries Paid: **\$1,040,023**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$461,129	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$106	\$396	\$278
Revenue Collected During FY 04:	\$2,792,644	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,313,922	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$640	\$593	\$456
Per Capita Expenditures:	\$530	\$569	\$471
Revenues over (under) Expenditures:	\$478,722	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	35.95%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$831,956	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$191	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$831,956	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$6,701,254

Averages

\$5,892,996

Medians

\$1,405,821

Per Capita Debt:

\$1,536

\$967

\$458

General Obligation Debt over EAV:

0.00%

1.55%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 04:

\$710,127

\$5,315,981

\$1,794,258

Per Capita Beginning Retained Earnings for FY 04:

\$163

\$851

\$530

Revenue Collected During FY 04:

\$1,343,047

\$2,234,592

\$892,783

Expenditures During FY 04:

\$1,182,626

\$2,064,230

\$854,724

Per Capita Revenue:

\$308

\$369

\$240

Per Capita Expenditures:

\$271

\$348

\$239

Operating Income (loss):

\$160,421

\$170,361

\$10,615

Ratio of Retained Earnings to Expenditures:

73.61%

295.83%

242.03%

Ending Retained Earnings for FY 04:

\$870,548

\$6,304,039

\$1,991,367

Per Capita Ending Retained Earnings:

\$200

\$939

\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name **Eagarville Village**

Unit Code: **056/040/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$24,000**

Equalized Assessed Valuation: **\$487,646**

Population: **150**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$8,030**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$36,168	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$241	\$536	\$353
Revenue Collected During FY 04:	\$21,089	\$200,216	\$101,726
Expenditures During FY 04:	\$28,713	\$193,518	\$99,533
Per Capita Revenue:	\$141	\$431	\$233
Per Capita Expenditures:	\$191	\$425	\$232
Revenues over (under) Expenditures:	-\$7,624	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	99.41%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$28,544	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$190	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$28,544	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$34,100	\$373,970	\$26,286
Per Capita Debt:	\$227	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$128,990	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$860	\$1,109	\$293
Revenue Collected During FY 04:	\$30,084	\$168,524	\$65,030
Expenditures During FY 04:	\$30,952	\$174,682	\$71,653
Per Capita Revenue:	\$201	\$393	\$158
Per Capita Expenditures:	\$206	\$413	\$180
Operating Income (loss):	-\$868	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	413.94%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$128,122	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$854	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Earlville City**

Unit Code: **050/020/30** County: **LASALLE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,968,924**

Equalized Assessed Valuation: **\$17,531,852**

Population: **1,778**

Employees:

Full Time: **6**

Part Time: **5**

Salaries Paid: **\$264,773**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$443,601	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$249	\$396	\$278
Revenue Collected During FY 04:	\$743,434	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$591,438	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$418	\$593	\$456
Per Capita Expenditures:	\$333	\$569	\$471
Revenues over (under) Expenditures:	\$151,996	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	93.17%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$551,043	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$310	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,128	\$147,119	\$
Total Unreserved Funds:	\$540,915	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,808,591	\$5,892,996	\$1,405,821
Per Capita Debt:	\$2,142	\$967	\$458
General Obligation Debt over EAV:	0.77%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,312,442	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$738	\$851	\$530
Revenue Collected During FY 04:	\$591,146	\$2,234,592	\$892,783
Expenditures During FY 04:	\$391,259	\$2,064,230	\$854,724
Per Capita Revenue:	\$332	\$369	\$240
Per Capita Expenditures:	\$220	\$348	\$239
Operating Income (loss):	\$199,887	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	387.42%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,515,797	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$853	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Alton Village**

Unit Code: **057/030/32** County: **MADISON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,376,525**

Equalized Assessed Valuation: **\$71,866,864**

Population: **6,830**

Employees:

Full Time:	48
Part Time:	12
Salaries Paid:	\$2,494,305

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$2,355,441	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$345	\$396	\$278
Revenue Collected During FY 04:	\$3,602,802	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$3,884,453	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$527	\$593	\$456
Per Capita Expenditures:	\$569	\$569	\$471
Revenues over (under) Expenditures:	-\$281,651	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	51.46%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,998,944	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$293	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$1,998,944	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,102,418	\$5,892,996	\$1,405,821
Per Capita Debt:	\$454	\$967	\$458
General Obligation Debt over EAV:	4.11%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,321,112	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$633	\$851	\$530
Revenue Collected During FY 04:	\$1,376,047	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,628,821	\$2,064,230	\$854,724
Per Capita Revenue:	\$201	\$369	\$240
Per Capita Expenditures:	\$238	\$348	\$239
Operating Income (loss):	-\$252,774	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	254.37%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$4,143,184	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$607	\$939	\$612



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name East Brooklyn Village

Unit Code: 032/035/32 **County:** GRUNDY

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$27,800

Equalized Assessed Valuation: \$1,448,220

Population: 102

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$3,885

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$85,259	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$836	\$536	\$353
Revenue Collected During FY 04:	\$31,597	\$200,216	\$101,726
Expenditures During FY 04:	\$27,787	\$193,518	\$99,533
Per Capita Revenue:	\$310	\$431	\$233
Per Capita Expenditures:	\$272	\$425	\$232
Revenues over (under) Expenditures:	\$3,810	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	320.54%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$89,069	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$873	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,405	\$22,656	\$
Total Unreserved Funds:	\$76,664	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name **East Cape Girardeau Village**

Unit Code: **002/012/32**

County: **ALEXANDER**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$105,000**

Equalized Assessed Valuation: **\$1,413,947**

Population: **451**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$13,900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$208,275	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$462	\$536	\$353
Revenue Collected During FY 04:	\$56,783	\$200,216	\$101,726
Expenditures During FY 04:	\$124,513	\$193,518	\$99,533
Per Capita Revenue:	\$126	\$431	\$233
Per Capita Expenditures:	\$276	\$425	\$232
Revenues over (under) Expenditures:	-\$67,730	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	110.87%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$138,045	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$306	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$138,206	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$342,000	\$373,970	\$26,286
Per Capita Debt:	\$758	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$101,722	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$226	\$1,109	\$293
Revenue Collected During FY 04:	\$34,250	\$168,524	\$65,030
Expenditures During FY 04:	\$55,771	\$174,682	\$71,653
Per Capita Revenue:	\$76	\$393	\$158
Per Capita Expenditures:	\$124	\$413	\$180
Operating Income (loss):	-\$21,521	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-216.50%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$120,743	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$268	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: East Carondelet Village

Unit Code: 088/045/32 County: ST. CLAIR

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$109,350

Equalized Assessed Valuation: \$2,213,229

Population: 267

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$22,075

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$88,084	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$330	\$536	\$353
Revenue Collected During FY 04:	\$174,505	\$200,216	\$101,726
Expenditures During FY 04:	\$109,349	\$193,518	\$99,533
Per Capita Revenue:	\$654	\$431	\$233
Per Capita Expenditures:	\$410	\$425	\$232
Revenues over (under) Expenditures:	\$65,156	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	140.14%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$153,238	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$574	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$153,238	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Dubuque City**

Unit Code: **043/015/30** County: **JO DAVIESS**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$3,194,148**

Equalized Assessed Valuation: **\$22,660,602**

Population: **1,995**

Employees:

Full Time: **13**

Part Time: **14**

Salaries Paid: **\$509,315**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$552,106	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$277	\$396	\$278
Revenue Collected During FY 04:	\$1,258,706	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,143,189	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$631	\$593	\$456
Per Capita Expenditures:	\$573	\$569	\$471
Revenues over (under) Expenditures:	\$115,517	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	60.71%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$694,046	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$348	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$694,046	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$615,334	\$5,892,996	\$1,405,821
Per Capita Debt:	\$308	\$967	\$458
General Obligation Debt over EAV:	0.90%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$108,072	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$54	\$851	\$530
Revenue Collected During FY 04:	\$498,003	\$2,234,592	\$892,783
Expenditures During FY 04:	\$408,903	\$2,064,230	\$854,724
Per Capita Revenue:	\$250	\$369	\$240
Per Capita Expenditures:	\$205	\$348	\$239
Operating Income (loss):	\$89,100	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	39.47%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$161,407	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$81	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: East Dundee Village

Unit Code: 045/030/32 County: KANE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,069,657

Equalized Assessed Valuation: \$96,793,205

Population: 2,955

Employees:

Full Time:	32
Part Time:	5
Salaries Paid:	\$1,893,116

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$3,368,433	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$1,140	\$396	\$278
Revenue Collected During FY 04:	\$3,026,300	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$4,068,524	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,024	\$593	\$456
Per Capita Expenditures:	\$1,377	\$569	\$471
Revenues over (under) Expenditures:	-\$1,042,224	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	57.18%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$2,326,209	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$787	\$426	\$301

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$316,383	\$147,119	\$
Total Unreserved Funds:	\$2,009,826	\$902,886	\$381,667

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$7,212,731

Averages

\$5,892,996

Medians

\$1,405,821

Per Capita Debt:

\$2,441

\$967

\$458

General Obligation Debt over EAV:

0.00%

1.55%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 04:

\$1,993,073

\$5,315,981

\$1,794,258

Per Capita Beginning Retained Earnings for FY 04:

\$674

\$851

\$530

Revenue Collected During FY 04:

\$1,263,243

\$2,234,592

\$892,783

Expenditures During FY 04:

\$1,446,683

\$2,064,230

\$854,724

Per Capita Revenue:

\$427

\$369

\$240

Per Capita Expenditures:

\$490

\$348

\$239

Operating Income (loss):

-\$183,440

\$170,361

\$10,615

Ratio of Retained Earnings to Expenditures:

125.09%

295.83%

242.03%

Ending Retained Earnings for FY 04:

\$1,809,633

\$6,304,039

\$1,991,367

Per Capita Ending Retained Earnings:

\$612

\$939

\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **East Galesburg Village**

Unit Code: **048/020/32** County: **KNOX**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$918,050**

Equalized Assessed Valuation: **\$8,259,888**

Population: **839**

Employees:

 Full Time: **2**

 Part Time: **18**

 Salaries Paid: **\$79,300**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$114,758	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$137	\$536	\$353
Revenue Collected During FY 04:	\$228,891	\$200,216	\$101,726
Expenditures During FY 04:	\$236,464	\$193,518	\$99,533
Per Capita Revenue:	\$273	\$431	\$233
Per Capita Expenditures:	\$282	\$425	\$232
Revenues over (under) Expenditures:	-\$7,573	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	47.84%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$113,128	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$135	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,105	\$22,656	\$
Total Unreserved Funds:	\$108,023	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$588,139	\$373,970	\$26,286
Per Capita Debt:	\$701	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$124,064	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$148	\$1,109	\$293
Revenue Collected During FY 04:	\$144,765	\$168,524	\$65,030
Expenditures During FY 04:	\$171,000	\$174,682	\$71,653
Per Capita Revenue:	\$173	\$393	\$158
Per Capita Expenditures:	\$204	\$413	\$180
Operating Income (loss):	-\$26,235	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	76.94%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$131,561	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$157	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name East Gillespie Village

Unit Code: 056/045/32 **County:** MACOUPIN

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$58,500

Equalized Assessed Valuation: \$1,645,817

Population: 205

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$8,324

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$374,810	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,828	\$536	\$353
Revenue Collected During FY 04:	\$52,368	\$200,216	\$101,726
Expenditures During FY 04:	\$39,491	\$193,518	\$99,533
Per Capita Revenue:	\$255	\$431	\$233
Per Capita Expenditures:	\$193	\$425	\$232
Revenues over (under) Expenditures:	\$12,877	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	981.71%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$387,687	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,891	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$387,687	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$172,000	\$373,970	\$26,286
Per Capita Debt:	\$839	\$770	\$60
General Obligation Debt over EAV:	10.45%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$17,730	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$86	\$1,109	\$293
Revenue Collected During FY 04:	\$24,184	\$168,524	\$65,030
Expenditures During FY 04:	\$17,142	\$174,682	\$71,653
Per Capita Revenue:	\$118	\$393	\$158
Per Capita Expenditures:	\$84	\$413	\$180
Operating Income (loss):	\$7,042	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	144.51%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$24,772	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$121	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: East Hazel Crest Village

Unit Code: 016/160/32 County: COOK

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,042,655

Equalized Assessed Valuation: \$26,779,036

Population: 1,607

Employees:

Full Time:	17
Part Time:	8
Salaries Paid:	\$939,821

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$374,637	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$233	\$396	\$278
Revenue Collected During FY 04:	\$1,916,892	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,830,434	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,193	\$593	\$456
Per Capita Expenditures:	\$1,139	\$569	\$471
Revenues over (under) Expenditures:	\$86,458	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	25.19%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$461,095	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$287	\$426	\$301

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$461,095	\$902,886	\$381,667

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,729,004	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,076	\$967	\$458
General Obligation Debt over EAV:	5.72%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,163,263	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,968	\$851	\$530
Revenue Collected During FY 04:	\$827,881	\$2,234,592	\$892,783
Expenditures During FY 04:	\$770,190	\$2,064,230	\$854,724
Per Capita Revenue:	\$515	\$369	\$240
Per Capita Expenditures:	\$479	\$348	\$239
Operating Income (loss):	\$57,691	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	407.37%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$3,137,496	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,952	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **East Moline City**

Unit Code: **081/030/30** County: **ROCK ISLAND**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,681,050**

Equalized Assessed Valuation: **\$232,028,638**

Population: **21,431**

Employees:

Full Time:	176
Part Time:	36
Salaries Paid:	\$8,301,326

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,824,241	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$272	\$396	\$278
Revenue Collected During FY 04:	\$13,190,119	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$13,768,401	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$615	\$593	\$456
Per Capita Expenditures:	\$642	\$569	\$471
Revenues over (under) Expenditures:	-\$578,282	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	45.61%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$6,280,452	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$293	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,715,903	\$576,973	\$
Total Unrestricted Net Assets:	\$1,476,227	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$25,113,812	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,172	\$967	\$458
General Obligation Debt over EAV:	10.25%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$24,552,996	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,146	\$851	\$530
Revenue Collected During FY 04:	\$6,223,518	\$2,234,592	\$892,783
Expenditures During FY 04:	\$6,660,074	\$2,064,230	\$854,724
Per Capita Revenue:	\$290	\$369	\$240
Per Capita Expenditures:	\$311	\$348	\$239
Operating Income (loss):	-\$436,556	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	364.89%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$24,302,266	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,134	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name East Peoria City

Unit Code: 090/030/30 **County:** TAZEWELL

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$50,465,600

Equalized Assessed Valuation: \$316,062,052

Population: 22,638

Employees:

Full Time:	178
Part Time:	42
Salaries Paid:	\$10,158,745

Blended Component Units

Number Submitted = 2

Firefighter's Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$12,940,905	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$572	\$396	\$278
Revenue Collected During FY 04:	\$26,552,984	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$27,156,733	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,173	\$593	\$456
Per Capita Expenditures:	\$1,200	\$569	\$471
Revenues over (under) Expenditures:	-\$603,749	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	44.02%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$11,953,913	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$528	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,027,977	\$576,973	\$
Total Unrestricted Net Assets:	\$8,353,682	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$37,468,624	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,655	\$967	\$458
General Obligation Debt over EAV:	2.99%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$41,664,671	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,840	\$851	\$530
Revenue Collected During FY 04:	\$6,040,873	\$2,234,592	\$892,783
Expenditures During FY 04:	\$7,215,889	\$2,064,230	\$854,724
Per Capita Revenue:	\$267	\$369	\$240
Per Capita Expenditures:	\$319	\$348	\$239
Operating Income (loss):	-\$1,175,016	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	568.65%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$41,033,162	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,813	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: East St. Louis City

Unit Code: 088/050/30 County: ST. CLAIR

Fiscal Year End: 12/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$60,574,245

Equalized Assessed Valuation: \$137,090,000

Population: 30,266

Employees:

Full Time:	232
Part Time:	12
Salaries Paid:	\$9,000,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$29,557,258	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$977	\$345	\$293
Revenue Collected During FY 04:	\$41,006,849	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$41,924,533	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$1,355	\$751	\$707
Per Capita Expenditures:	\$1,385	\$741	\$699
Revenues over (under) Expenditures:	-\$917,684	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	68.31%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$28,639,574	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$946	\$363	\$301

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,467,805	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	-\$57,407,785	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$79,950,265	\$56,184,260	\$31,575,668
Per Capita Debt:	\$2,642	\$1,079	\$782
General Obligation Debt over EAV:	39.69%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,081,368	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$36	\$882	\$652
Revenue Collected During FY 04:	\$294,689	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$424,048	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$10	\$261	\$202
Per Capita Expenditures:	\$14	\$239	\$201
Operating Income (loss):	-\$129,359	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	230.24%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$976,307	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$32	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Easton Village

Unit Code: 060/015/32 **County:** MASON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$268,450

Equalized Assessed Valuation: \$1,911,381

Population: 349

Employees:

Full Time:	2
Part Time:	19
Salaries Paid:	\$53,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$215,166	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$617	\$536	\$353
Revenue Collected During FY 04:	\$83,160	\$200,216	\$101,726
Expenditures During FY 04:	\$86,434	\$193,518	\$99,533
Per Capita Revenue:	\$238	\$431	\$233
Per Capita Expenditures:	\$248	\$425	\$232
Revenues over (under) Expenditures:	-\$3,274	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	245.15%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$211,892	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$607	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$105,656	\$22,656	\$
Total Unreserved Funds:	\$106,236	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$78,419	\$373,970	\$26,286
Per Capita Debt:	\$225	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$240,749	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$690	\$1,109	\$293
Revenue Collected During FY 04:	\$45,994	\$168,524	\$65,030
Expenditures During FY 04:	\$62,829	\$174,682	\$71,653
Per Capita Revenue:	\$132	\$393	\$158
Per Capita Expenditures:	\$180	\$413	\$180
Operating Income (loss):	-\$16,835	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	356.39%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$223,914	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$642	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Eddyville Village

Unit Code: 076/010/32 County: POPE

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$30,900

Equalized Assessed Valuation: \$631,338

Population: 120

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$11,616

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$136,438	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,137	\$536	\$353
Revenue Collected During FY 04:	\$33,514	\$200,216	\$101,726
Expenditures During FY 04:	\$20,474	\$193,518	\$99,533
Per Capita Revenue:	\$279	\$431	\$233
Per Capita Expenditures:	\$171	\$425	\$232
Revenues over (under) Expenditures:	\$13,040	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	850.93%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$174,219	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,452	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,431	\$21,661	\$
Total Unrestricted Net Assets:	\$104,255	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$136,000	\$373,970	\$26,286
Per Capita Debt:	\$1,133	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$13,023	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$109	\$1,109	\$293
Revenue Collected During FY 04:	\$16,719	\$168,524	\$65,030
Expenditures During FY 04:	\$51,370	\$174,682	\$71,653
Per Capita Revenue:	\$139	\$393	\$158
Per Capita Expenditures:	\$428	\$413	\$180
Operating Income (loss):	-\$34,651	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	1388.87%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$713,462	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$5,946	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Edgewood Village

Unit Code: 025/025/32

County: EFFINGHAM

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$628,200

Equalized Assessed Valuation: \$2,297,726

Population: 527

Employees:

Full Time: 1

Part Time: 14

Salaries Paid: \$64,828

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$211,410	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$401	\$536	\$353
Revenue Collected During FY 04:	\$146,518	\$200,216	\$101,726
Expenditures During FY 04:	\$250,507	\$193,518	\$99,533
Per Capita Revenue:	\$278	\$431	\$233
Per Capita Expenditures:	\$475	\$425	\$232
Revenues over (under) Expenditures:	-\$103,989	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	41.38%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$103,649	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$197	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,862	\$22,656	\$
Total Unreserved Funds:	\$98,787	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$335,000	\$373,970	\$26,286
Per Capita Debt:	\$636	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$356,979	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$677	\$1,109	\$293
Revenue Collected During FY 04:	\$127,093	\$168,524	\$65,030
Expenditures During FY 04:	\$147,854	\$174,682	\$71,653
Per Capita Revenue:	\$241	\$393	\$158
Per Capita Expenditures:	\$281	\$413	\$180
Operating Income (loss):	-\$20,761	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	229.95%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$339,990	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$645	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Edinburg Village

Unit Code: 011/020/32 **County:** CHRISTIAN

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,335,882

Equalized Assessed Valuation: \$7,743,066

Population: 1,135

Employees:

Full Time:	8
Part Time:	22
Salaries Paid:	\$305,223

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$228,069	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$201	\$396	\$278
Revenue Collected During FY 04:	\$231,579	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$234,157	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$204	\$593	\$456
Per Capita Expenditures:	\$206	\$569	\$471
Revenues over (under) Expenditures:	-\$2,578	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	96.30%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$225,491	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$199	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$225,491	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,824,673	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$2,489	\$851	\$530
Revenue Collected During FY 04:	\$753,835	\$2,234,592	\$892,783
Expenditures During FY 04:	\$844,768	\$2,064,230	\$854,724
Per Capita Revenue:	\$664	\$369	\$240
Per Capita Expenditures:	\$744	\$348	\$239
Operating Income (loss):	-\$90,933	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	323.61%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$2,733,740	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$2,409	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Effingham City

Unit Code: 025/030/30 **County:** EFFINGHAM

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$43,793,348

Equalized Assessed Valuation: \$177,057,174

Population: 12,384

Employees:

Full Time:	128
Part Time:	102
Salaries Paid:	\$5,290,096

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,677,353	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$620	\$396	\$278
Revenue Collected During FY 04:	\$13,878,004	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$13,330,327	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,121	\$593	\$456
Per Capita Expenditures:	\$1,076	\$569	\$471
Revenues over (under) Expenditures:	\$547,677	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	74.78%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$9,968,611	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$805	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,277	\$576,973	\$
Total Unrestricted Net Assets:	\$11,152,709	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$17,686,093	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,428	\$967	\$458
General Obligation Debt over EAV:	0.97%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$10,681,371	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$863	\$851	\$530
Revenue Collected During FY 04:	\$3,876,478	\$2,234,592	\$892,783
Expenditures During FY 04:	\$3,902,602	\$2,064,230	\$854,724
Per Capita Revenue:	\$313	\$369	\$240
Per Capita Expenditures:	\$315	\$348	\$239
Operating Income (loss):	-\$26,124	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	271.60%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$10,599,597	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$856	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name	El Dara Village		
Unit Code:	075/025/32	County:	PIKE
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$25,000		
Equalized Assessed Valuation:	\$217,387		
Population:	84		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$2,050	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$38,052	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$453	\$536	\$353
Revenue Collected During FY 04:	\$12,676	\$200,216	\$101,726
Expenditures During FY 04:	\$24,593	\$193,518	\$99,533
Per Capita Revenue:	\$151	\$431	\$233
Per Capita Expenditures:	\$293	\$425	\$232
Revenues over (under) Expenditures:	-\$11,917	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	106.27%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$26,135	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$311	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$17,293	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **El Paso City**

Unit Code: **102/025/30** County: **WOODFORD**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,930,454**

Equalized Assessed Valuation: **\$36,799,517**

Population: **2,695**

Employees:

Full Time: **15**

Part Time: **10**

Salaries Paid: **\$869,270**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$112,963	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$42	\$396	\$278
Revenue Collected During FY 04:	\$1,512,870	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,554,678	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$561	\$593	\$456
Per Capita Expenditures:	\$577	\$569	\$471
Revenues over (under) Expenditures:	-\$41,808	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	-5.43%	80.48%	60.18%
Ending Fund Balance for FY 04:	-\$84,488	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	-\$31	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	-\$84,488	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$3,199,400	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,187	\$967	\$458
General Obligation Debt over EAV:	0.49%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,151,742	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$427	\$851	\$530
Revenue Collected During FY 04:	\$729,566	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,114,767	\$2,064,230	\$854,724
Per Capita Revenue:	\$271	\$369	\$240
Per Capita Expenditures:	\$414	\$348	\$239
Operating Income (loss):	-\$385,201	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	114.35%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,274,755	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$473	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Elburn Village**

Unit Code: **045/035/32** County: **KANE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,068,830**

Equalized Assessed Valuation: **\$95,422,045**

Population: **2,756**

Employees:

Full Time: **17**

Part Time: **23**

Salaries Paid: **\$1,013,672**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,620,148	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$588	\$396	\$278
Revenue Collected During FY 04:	\$3,970,144	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$3,364,935	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,441	\$593	\$456
Per Capita Expenditures:	\$1,221	\$569	\$471
Revenues over (under) Expenditures:	\$605,209	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	66.13%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$2,225,357	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$807	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$2,225,357	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,383,429	\$5,892,996	\$1,405,821
Per Capita Debt:	\$502	\$967	\$458
General Obligation Debt over EAV:	0.74%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$5,634,599	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$2,044	\$851	\$530
Revenue Collected During FY 04:	\$1,139,519	\$2,234,592	\$892,783
Expenditures During FY 04:	\$896,377	\$2,064,230	\$854,724
Per Capita Revenue:	\$413	\$369	\$240
Per Capita Expenditures:	\$325	\$348	\$239
Operating Income (loss):	\$243,142	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	700.05%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$6,275,104	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$2,277	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Eldorado City**

Unit Code: **082/015/30** County: **SALINE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,516,700**

Equalized Assessed Valuation: **\$19,058,109**

Population: **4,534**

Employees:

Full Time: **26**

Part Time: **3**

Salaries Paid: **\$924,626**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,164,524	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$257	\$396	\$278
Revenue Collected During FY 04:	\$1,619,002	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,658,458	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$357	\$593	\$456
Per Capita Expenditures:	\$366	\$569	\$471
Revenues over (under) Expenditures:	-\$39,456	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	67.84%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,125,068	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$248	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$1,125,068	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,266,168	\$5,892,996	\$1,405,821
Per Capita Debt:	\$279	\$967	\$458
General Obligation Debt over EAV:	4.51%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,416,554	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$974	\$851	\$530
Revenue Collected During FY 04:	\$1,498,101	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,366,119	\$2,064,230	\$854,724
Per Capita Revenue:	\$330	\$369	\$240
Per Capita Expenditures:	\$301	\$348	\$239
Operating Income (loss):	\$131,982	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	332.95%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$4,548,536	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,003	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Eldred Village

Unit Code: 031/015/32 County: GREENE

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$127,400

Equalized Assessed Valuation: \$920,225

Population: 211

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$20,408

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$89,936	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$426	\$536	\$353
Revenue Collected During FY 04:	\$33,311	\$200,216	\$101,726
Expenditures During FY 04:	\$23,543	\$193,518	\$99,533
Per Capita Revenue:	\$158	\$431	\$233
Per Capita Expenditures:	\$112	\$425	\$232
Revenues over (under) Expenditures:	\$9,768	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	423.50%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$99,704	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$473	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$99,704	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$48,737	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$231	\$1,109	\$293
Revenue Collected During FY 04:	\$30,843	\$168,524	\$65,030
Expenditures During FY 04:	\$34,554	\$174,682	\$71,653
Per Capita Revenue:	\$146	\$393	\$158
Per Capita Expenditures:	\$164	\$413	\$180
Operating Income (loss):	-\$3,711	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	130.31%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$45,026	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$213	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name Elgin City

Unit Code: 045/040/30 **County:** KANE

Fiscal Year End: 12/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$141,476,829

Equalized Assessed Valuation: \$5,279,238,531

Population: 97,829

Employees:

Full Time:	637
Part Time:	275
Salaries Paid:	\$45,237,135

Blended Component Units

Number Submitted = 2

Firefighters Pension Retirement System

Police Pension Retirement System

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$50,034,574	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$511	\$345	\$293
Revenue Collected During FY 04:	\$103,247,235	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$91,679,274	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$1,055	\$751	\$707
Per Capita Expenditures:	\$937	\$741	\$699
Revenues over (under) Expenditures:	\$11,567,961	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	64.58%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$59,206,887	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$605	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,252,678	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$54,658,956	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$122,930,000

Averages

\$56,184,260

Medians

\$31,575,668

Per Capita Debt:

\$1,257

\$1,079

\$782

General Obligation Debt over EAV:

2.31%

69.12%

2.95%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$33,686,751

Averages

\$48,152,423

Medians

\$29,417,200

Per Capita Beginning Retained Earnings for FY 04:

\$344

\$882

\$652

Revenue Collected During FY 04:

\$25,684,096

\$14,227,267

\$8,439,706

Expenditures During FY 04:

\$20,651,152

\$12,961,081

\$7,819,586

Per Capita Revenue:

\$263

\$261

\$202

Per Capita Expenditures:

\$211

\$239

\$201

Operating Income (loss):

\$5,032,944

\$1,266,186

\$309,720

Ratio of Retained Earnings to Expenditures:

187.37%

474.61%

438.31%

Ending Retained Earnings for FY 04:

\$38,694,503

\$56,814,150

\$37,669,408

Per Capita Ending Retained Earnings:

\$396

\$1,069

\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Elizabeth Village

Unit Code: 043/020/32 **County:** JO DAVIESS

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$972,435

Equalized Assessed Valuation: \$7,947,619

Population: 700

Employees:

Full Time: 1

Part Time: 9

Salaries Paid: \$72,235

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$209,673	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$300	\$536	\$353
Revenue Collected During FY 04:	\$286,191	\$200,216	\$101,726
Expenditures During FY 04:	\$276,257	\$193,518	\$99,533
Per Capita Revenue:	\$409	\$431	\$233
Per Capita Expenditures:	\$395	\$425	\$232
Revenues over (under) Expenditures:	\$9,934	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	74.81%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$206,662	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$295	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$194,148	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$917,652	\$373,970	\$26,286
Per Capita Debt:	\$1,311	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$368,456	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$526	\$1,109	\$293
Revenue Collected During FY 04:	\$334,747	\$168,524	\$65,030
Expenditures During FY 04:	\$313,649	\$174,682	\$71,653
Per Capita Revenue:	\$478	\$393	\$158
Per Capita Expenditures:	\$448	\$413	\$180
Operating Income (loss):	\$21,098	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	390.69%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,225,388	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,751	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elizabethtown Village**

Unit Code: **035/015/32** County: **HARDIN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$178,942**

Equalized Assessed Valuation: **\$1,599,345**

Population: **348**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$67,060**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$75,663	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$217	\$536	\$353
Revenue Collected During FY 04:	\$178,493	\$200,216	\$101,726
Expenditures During FY 04:	\$189,482	\$193,518	\$99,533
Per Capita Revenue:	\$513	\$431	\$233
Per Capita Expenditures:	\$544	\$425	\$232
Revenues over (under) Expenditures:	-\$10,989	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	41.33%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$78,320	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$225	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,821	\$22,656	\$
Total Unreserved Funds:	\$49,499	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$233,879	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$672	\$1,109	\$293
Revenue Collected During FY 04:	\$93,450	\$168,524	\$65,030
Expenditures During FY 04:	\$85,249	\$174,682	\$71,653
Per Capita Revenue:	\$269	\$393	\$158
Per Capita Expenditures:	\$245	\$413	\$180
Operating Income (loss):	\$8,201	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	267.96%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$228,433	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$656	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name **Elk Grove Village**

Unit Code: **016/165/32**

County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$69,215,274**

Equalized Assessed Valuation: **\$1,916,272,173**

Population: **34,727**

Employees:

Full Time: **319**

Part Time: **63**

Salaries Paid: **\$17,972,229**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$31,348,703	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$903	\$345	\$293
Revenue Collected During FY 04:	\$36,178,103	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$37,890,540	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$1,042	\$751	\$707
Per Capita Expenditures:	\$1,091	\$741	\$699
Revenues over (under) Expenditures:	-\$1,712,437	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	81.76%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$30,979,905	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$892	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,672,108	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$38,943,297	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$20,810,000	\$56,184,260	\$31,575,668
Per Capita Debt:	\$599	\$1,079	\$782
General Obligation Debt over EAV:	1.09%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$25,390,022	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$731	\$882	\$652
Revenue Collected During FY 04:	\$7,783,920	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$8,608,588	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$224	\$261	\$202
Per Capita Expenditures:	\$248	\$239	\$201
Operating Income (loss):	-\$824,668	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	285.30%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$24,560,629	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$707	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elkhart Village**

Unit Code: **054/020/32** County: **LOGAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$483,300**

Equalized Assessed Valuation: **\$8,797,847**

Population: **423**

Employees:

 Full Time: **1**

 Part Time: **14**

 Salaries Paid: **\$90,581**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$209,618	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$496	\$536	\$353
Revenue Collected During FY 04:	\$199,884	\$200,216	\$101,726
Expenditures During FY 04:	\$238,025	\$193,518	\$99,533
Per Capita Revenue:	\$473	\$431	\$233
Per Capita Expenditures:	\$563	\$425	\$232
Revenues over (under) Expenditures:	-\$38,141	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	72.04%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$171,477	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$405	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,005	\$22,656	\$
Total Unreserved Funds:	\$170,472	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$48,738	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$115	\$1,109	\$293
Revenue Collected During FY 04:	\$66,667	\$168,524	\$65,030
Expenditures During FY 04:	\$93,942	\$174,682	\$71,653
Per Capita Revenue:	\$158	\$393	\$158
Per Capita Expenditures:	\$222	\$413	\$180
Operating Income (loss):	-\$27,275	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	202.75%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$190,465	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$450	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elkville Village**

Unit Code: **039/035/32** County: **JACKSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,111,573**

Equalized Assessed Valuation: **\$3,723,191**

Population: **988**

Employees:

 Full Time: **5**

 Part Time: **3**

 Salaries Paid: **\$113,042**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$69,330	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$70	\$536	\$353
Revenue Collected During FY 04:	\$295,998	\$200,216	\$101,726
Expenditures During FY 04:	\$272,855	\$193,518	\$99,533
Per Capita Revenue:	\$300	\$431	\$233
Per Capita Expenditures:	\$276	\$425	\$232
Revenues over (under) Expenditures:	\$23,143	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	37.85%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$103,289	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$105	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$69,511	\$22,656	\$
Total Unreserved Funds:	\$33,778	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$288,025	\$373,970	\$26,286
Per Capita Debt:	\$292	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$321,872	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$326	\$1,109	\$293
Revenue Collected During FY 04:	\$199,502	\$168,524	\$65,030
Expenditures During FY 04:	\$235,010	\$174,682	\$71,653
Per Capita Revenue:	\$202	\$393	\$158
Per Capita Expenditures:	\$238	\$413	\$180
Operating Income (loss):	-\$35,508	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	113.74%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$267,305	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$271	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Elliott Village

Unit Code: 027/015/32 County: FORD

Fiscal Year End: 3/31/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$72,190

Equalized Assessed Valuation: \$2,197,190

Population: 400

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$13,263

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$72,594	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$181	\$536	\$353
Revenue Collected During FY 04:	\$67,527	\$200,216	\$101,726
Expenditures During FY 04:	\$50,686	\$193,518	\$99,533
Per Capita Revenue:	\$169	\$431	\$233
Per Capita Expenditures:	\$127	\$425	\$232
Revenues over (under) Expenditures:	\$16,841	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	176.45%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$89,435	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$224	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,368	\$22,656	\$
Total Unreserved Funds:	\$66,067	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$24,881	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$62	\$1,109	\$293
Revenue Collected During FY 04:	\$13,631	\$168,524	\$65,030
Expenditures During FY 04:	\$10,751	\$174,682	\$71,653
Per Capita Revenue:	\$34	\$393	\$158
Per Capita Expenditures:	\$27	\$413	\$180
Operating Income (loss):	\$2,880	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	258.22%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$27,761	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$69	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Ellis Grove Village

Unit Code: 079/025/32 **County:** RANDOLPH

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$712,400

Equalized Assessed Valuation: \$1,769,139

Population: 381

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$43,570

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$185,572	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$487	\$536	\$353
Revenue Collected During FY 04:	\$195,405	\$200,216	\$101,726
Expenditures During FY 04:	\$227,981	\$193,518	\$99,533
Per Capita Revenue:	\$513	\$431	\$233
Per Capita Expenditures:	\$598	\$425	\$232
Revenues over (under) Expenditures:	-\$32,576	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	67.11%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$152,996	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$402	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$62,643	\$22,656	\$
Total Unreserved Funds:	\$90,353	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$18,000	\$373,970	\$26,286
Per Capita Debt:	\$47	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$166,385	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$437	\$1,109	\$293
Revenue Collected During FY 04:	\$88,452	\$168,524	\$65,030
Expenditures During FY 04:	\$85,905	\$174,682	\$71,653
Per Capita Revenue:	\$232	\$393	\$158
Per Capita Expenditures:	\$225	\$413	\$180
Operating Income (loss):	\$2,547	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	196.65%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$168,932	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$443	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Ellisville Village**

Unit Code: **029/045/32** County: **FULTON**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,491**

Equalized Assessed Valuation: **\$352,708**

Population: **86**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$2,220**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$29,062	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$338	\$536	\$353
Revenue Collected During FY 04:	\$16,583	\$200,216	\$101,726
Expenditures During FY 04:	\$15,667	\$193,518	\$99,533
Per Capita Revenue:	\$193	\$431	\$233
Per Capita Expenditures:	\$182	\$425	\$232
Revenues over (under) Expenditures:	\$916	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	191.34%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$29,978	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$349	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$29,978	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$9,477	\$373,970	\$26,286
Per Capita Debt:	\$110	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Ellsworth Village

Unit Code: 064/060/32 County: MCLEAN

Fiscal Year End: 3/31/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,000,000

Equalized Assessed Valuation: \$2,454,351

Population: 242

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$26,030

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$157,351	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$650	\$536	\$353
Revenue Collected During FY 04:	\$63,086	\$200,216	\$101,726
Expenditures During FY 04:	\$52,589	\$193,518	\$99,533
Per Capita Revenue:	\$261	\$431	\$233
Per Capita Expenditures:	\$217	\$425	\$232
Revenues over (under) Expenditures:	\$10,497	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	313.80%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$165,025	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$682	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,347	\$22,656	\$
Total Unreserved Funds:	\$140,679	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$474,000	\$373,970	\$26,286
Per Capita Debt:	\$1,959	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$49,270	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$204	\$1,109	\$293
Revenue Collected During FY 04:	\$28,783	\$168,524	\$65,030
Expenditures During FY 04:	\$71,529	\$174,682	\$71,653
Per Capita Revenue:	\$119	\$393	\$158
Per Capita Expenditures:	\$296	\$413	\$180
Operating Income (loss):	-\$42,746	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	13.07%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$9,347	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$39	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmhurst City**

Unit Code: **022/045/30** County: **DUPAGE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$96,996,374**

Equalized Assessed Valuation: **\$1,535,791,836**

Population: **42,762**

Employees:

Full Time:	295
Part Time:	197
Salaries Paid:	\$20,894,796

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$19,839,209	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$464	\$345	\$293
Revenue Collected During FY 04:	\$35,398,268	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$32,564,513	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$828	\$751	\$707
Per Capita Expenditures:	\$762	\$741	\$699
Revenues over (under) Expenditures:	\$2,833,755	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	62.48%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$20,345,008	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$476	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,808,517	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$12,085,171	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$69,751,467	\$56,184,260	\$31,575,668
Per Capita Debt:	\$1,631	\$1,079	\$782
General Obligation Debt over EAV:	3.02%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$66,584,605	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$1,557	\$882	\$652
Revenue Collected During FY 04:	\$12,035,189	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$12,089,312	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$281	\$261	\$202
Per Capita Expenditures:	\$283	\$239	\$201
Operating Income (loss):	-\$54,123	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	552.32%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$66,771,390	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$1,561	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Elmwood City**

Unit Code: **072/035/30** County: **PEORIA**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,106,650**

Equalized Assessed Valuation: **\$18,744,392**

Population: **1,946**

Employees:

 Full Time: **6**

 Part Time: **10**

 Salaries Paid: **\$219,681**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$639,259	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$328	\$396	\$278
Revenue Collected During FY 04:	\$553,704	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$633,467	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$285	\$593	\$456
Per Capita Expenditures:	\$326	\$569	\$471
Revenues over (under) Expenditures:	-\$79,763	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	88.32%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$559,496	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$288	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$559,496	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$487,891	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$251	\$851	\$530
Revenue Collected During FY 04:	\$323,445	\$2,234,592	\$892,783
Expenditures During FY 04:	\$344,164	\$2,064,230	\$854,724
Per Capita Revenue:	\$166	\$369	\$240
Per Capita Expenditures:	\$177	\$348	\$239
Operating Income (loss):	-\$20,719	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	136.57%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$470,027	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$242	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmwood Park Village**

Unit Code: **016/170/32** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,984,299**

Equalized Assessed Valuation: **\$356,358,212**

Population: **25,405**

Employees:

Full Time:	128
Part Time:	72
Salaries Paid:	\$7,993,160

Blended Component Units

Number Submitted = 2

Fire Pension
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$13,049,115	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$514	\$345	\$293
Revenue Collected During FY 04:	\$16,465,379	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$16,329,969	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$648	\$751	\$707
Per Capita Expenditures:	\$643	\$741	\$699
Revenues over (under) Expenditures:	\$135,410	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	82.69%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$13,503,222	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$532	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,191,536	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$6,797,469	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$10,092,782	\$56,184,260	\$31,575,668
Per Capita Debt:	\$397	\$1,079	\$782
General Obligation Debt over EAV:	1.45%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$3,126,062	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$123	\$882	\$652
Revenue Collected During FY 04:	\$3,904,904	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$4,130,634	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$154	\$261	\$202
Per Capita Expenditures:	\$163	\$239	\$201
Operating Income (loss):	-\$225,730	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	60.12%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$2,483,490	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$98	\$1,069	\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Elsah Village

Unit Code: 042/010/32 **County:** JERSEY

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$607,520

Equalized Assessed Valuation: \$3,907,633

Population: 633

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$30,136

Blended Component Units

Number Submitted = 1

Elsah Village

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$193,222	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$305	\$536	\$353
Revenue Collected During FY 04:	\$98,620	\$200,216	\$101,726
Expenditures During FY 04:	\$131,131	\$193,518	\$99,533
Per Capita Revenue:	\$156	\$431	\$233
Per Capita Expenditures:	\$207	\$425	\$232
Revenues over (under) Expenditures:	-\$32,511	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	122.56%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$160,711	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$254	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$160,711	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Elvaston Village**

Unit Code: **034/040/32** County: **HANCOCK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,825**

Equalized Assessed Valuation: **\$987,292**

Population: **200**

Employees:

Full Time:

Part Time: **11**

Salaries Paid: **\$6,986**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$133,225	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$666	\$536	\$353
Revenue Collected During FY 04:	\$26,729	\$200,216	\$101,726
Expenditures During FY 04:	\$32,445	\$193,518	\$99,533
Per Capita Revenue:	\$134	\$431	\$233
Per Capita Expenditures:	\$162	\$425	\$232
Revenues over (under) Expenditures:	-\$5,716	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	393.00%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$127,509	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$638	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$6,132	\$22,656	\$
Total Unreserved Funds:	\$121,377	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$150,000	\$373,970	\$26,286
Per Capita Debt:	\$750	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$95,846	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$479	\$1,109	\$293
Revenue Collected During FY 04:	\$30,366	\$168,524	\$65,030
Expenditures During FY 04:	\$30,118	\$174,682	\$71,653
Per Capita Revenue:	\$152	\$393	\$158
Per Capita Expenditures:	\$151	\$413	\$180
Operating Income (loss):	\$248	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	319.06%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$96,094	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$480	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Elwood Village

Unit Code: 099/040/32 **County:** WILL

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$32,010,050

Equalized Assessed Valuation: \$37,687,459

Population: 1,620

Employees:

Full Time:	10
Part Time:	12
Salaries Paid:	\$584,713

Blended Component Units

Number Submitted = 1

Deer Run Industrial Park Project Area TIF

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,582,097	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$2,211	\$396	\$278
Revenue Collected During FY 04:	\$8,029,812	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,553,981	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$4,957	\$593	\$456
Per Capita Expenditures:	\$1,577	\$569	\$471
Revenues over (under) Expenditures:	\$5,475,831	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	354.66%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$9,057,928	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$5,591	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$29,138	\$147,119	\$
Total Unreserved Funds:	\$9,028,790	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$126,959,459	\$5,892,996	\$1,405,821
Per Capita Debt:	\$78,370	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$339,730	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$210	\$851	\$530
Revenue Collected During FY 04:	\$586,639	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,040,277	\$2,064,230	\$854,724
Per Capita Revenue:	\$362	\$369	\$240
Per Capita Expenditures:	\$642	\$348	\$239
Operating Income (loss):	-\$453,638	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	-10.95%	295.83%	242.03%
Ending Retained Earnings for FY 04:	-\$113,908	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	-\$70	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Emden Village**

Unit Code: **054/025/32** County: **LOGAN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$339,500**

Equalized Assessed Valuation: **\$4,630,149**

Population: **515**

Employees:

Full Time:	1
Part Time:	4
Salaries Paid:	\$56,781

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$174,263	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$338	\$536	\$353
Revenue Collected During FY 04:	\$439,351	\$200,216	\$101,726
Expenditures During FY 04:	\$172,910	\$193,518	\$99,533
Per Capita Revenue:	\$853	\$431	\$233
Per Capita Expenditures:	\$336	\$425	\$232
Revenues over (under) Expenditures:	\$266,441	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	254.87%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$440,704	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$856	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$440,704	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$44,964	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$87	\$1,109	\$293
Revenue Collected During FY 04:	\$43,379	\$168,524	\$65,030
Expenditures During FY 04:	\$38,447	\$174,682	\$71,653
Per Capita Revenue:	\$84	\$393	\$158
Per Capita Expenditures:	\$75	\$413	\$180
Operating Income (loss):	\$4,932	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	129.78%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$49,896	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$97	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Emington Village

Unit Code: 053/035/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$66,600

Equalized Assessed Valuation: \$697,340

Population: 120

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$5,745

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$35,481	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$296	\$536	\$353
Revenue Collected During FY 04:	\$25,065	\$200,216	\$101,726
Expenditures During FY 04:	\$23,776	\$193,518	\$99,533
Per Capita Revenue:	\$209	\$431	\$233
Per Capita Expenditures:	\$198	\$425	\$232
Revenues over (under) Expenditures:	\$1,289	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	162.85%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$38,720	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$323	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$38,720	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$18,011	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$150	\$1,109	\$293
Revenue Collected During FY 04:	\$24,589	\$168,524	\$65,030
Expenditures During FY 04:	\$25,977	\$174,682	\$71,653
Per Capita Revenue:	\$205	\$393	\$158
Per Capita Expenditures:	\$216	\$413	\$180
Operating Income (loss):	-\$1,388	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	56.48%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$14,673	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$122	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Energy Village**

Unit Code: **100/040/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$**

Equalized Assessed Valuation: **\$9,971,327**

Population: **1,106**

Employees:

Full Time: **10**

Part Time: **7**

Salaries Paid: **\$260,828**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$126,626	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$114	\$396	\$278
Revenue Collected During FY 04:	\$753,325	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$722,028	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$681	\$593	\$456
Per Capita Expenditures:	\$653	\$569	\$471
Revenues over (under) Expenditures:	\$31,297	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	21.87%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$157,923	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$143	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$115,754	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$436,465	\$5,892,996	\$1,405,821
Per Capita Debt:	\$395	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,173,079	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,061	\$851	\$530
Revenue Collected During FY 04:	\$256,771	\$2,234,592	\$892,783
Expenditures During FY 04:	\$290,828	\$2,064,230	\$854,724
Per Capita Revenue:	\$232	\$369	\$240
Per Capita Expenditures:	\$263	\$348	\$239
Operating Income (loss):	-\$34,057	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	391.65%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,139,022	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,030	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **WHITE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,243,530**

Equalized Assessed Valuation: **\$1,814,994**

Population: **625**

Employees:

Full Time: **6**

Part Time: **4**

Salaries Paid: **\$120,877**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$109,366	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$175	\$536	\$353
Revenue Collected During FY 04:	\$167,189	\$200,216	\$101,726
Expenditures During FY 04:	\$181,887	\$193,518	\$99,533
Per Capita Revenue:	\$268	\$431	\$233
Per Capita Expenditures:	\$291	\$425	\$232
Revenues over (under) Expenditures:	-\$14,698	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	58.88%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$107,101	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$171	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$107,101	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$56,054	\$373,970	\$26,286
Per Capita Debt:	\$90	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$168,171	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$269	\$1,109	\$293
Revenue Collected During FY 04:	\$508,609	\$168,524	\$65,030
Expenditures During FY 04:	\$564,173	\$174,682	\$71,653
Per Capita Revenue:	\$814	\$393	\$158
Per Capita Expenditures:	\$903	\$413	\$180
Operating Income (loss):	-\$55,564	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	24.88%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$140,356	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$225	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Equality Village

Unit Code: 030/010/32 County: GALLATIN

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$727,044

Equalized Assessed Valuation: \$1,419,617

Population: 721

Employees:

Full Time:	4
Part Time:	4
Salaries Paid:	\$79,509

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$131,225	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$182	\$536	\$353
Revenue Collected During FY 04:	\$140,371	\$200,216	\$101,726
Expenditures During FY 04:	\$126,760	\$193,518	\$99,533
Per Capita Revenue:	\$195	\$431	\$233
Per Capita Expenditures:	\$176	\$425	\$232
Revenues over (under) Expenditures:	\$13,611	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	114.26%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$144,836	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$201	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,052	\$22,656	\$
Total Unreserved Funds:	\$76,784	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,046,000	\$373,970	\$26,286
Per Capita Debt:	\$1,451	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$7,295	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$10	\$1,109	\$293
Revenue Collected During FY 04:	\$388,080	\$168,524	\$65,030
Expenditures During FY 04:	\$433,007	\$174,682	\$71,653
Per Capita Revenue:	\$538	\$393	\$158
Per Capita Expenditures:	\$601	\$413	\$180
Operating Income (loss):	-\$44,927	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-1.28%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$5,543	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$8	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Erie Village

Unit Code: 098/025/32 **County:** WHITESIDE

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,652,641

Equalized Assessed Valuation: \$15,352,483

Population: 1,589

Employees:

Full Time: 5

Part Time: 8

Salaries Paid: \$140,877

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$301,533	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$190	\$396	\$278
Revenue Collected During FY 04:	\$598,643	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$750,652	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$377	\$593	\$456
Per Capita Expenditures:	\$472	\$569	\$471
Revenues over (under) Expenditures:	-\$152,009	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	50.25%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$377,187	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$237	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,078	\$147,119	\$
Total Unreserved Funds:	\$370,109	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$712,282	\$5,892,996	\$1,405,821
Per Capita Debt:	\$448	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$115,721	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	-\$73	\$851	\$530
Revenue Collected During FY 04:	\$386,427	\$2,234,592	\$892,783
Expenditures During FY 04:	\$398,558	\$2,064,230	\$854,724
Per Capita Revenue:	\$243	\$369	\$240
Per Capita Expenditures:	\$251	\$348	\$239
Operating Income (loss):	-\$12,131	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	-25.23%	295.83%	242.03%
Ending Retained Earnings for FY 04:	-\$100,541	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	-\$63	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Essex Village**

Unit Code: **046/040/32** County: **KANKAKEE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$296,115**

Equalized Assessed Valuation: **\$8,204,610**

Population: **1,294**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$20,337**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$51,138	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$40	\$396	\$278
Revenue Collected During FY 04:	\$114,577	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$107,186	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$89	\$593	\$456
Per Capita Expenditures:	\$83	\$569	\$471
Revenues over (under) Expenditures:	\$7,391	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	54.61%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$58,529	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$45	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$219,189	\$576,973	\$
Total Unrestricted Net Assets:	\$1,538,061	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,498,619	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,158	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$	\$851	\$530
Revenue Collected During FY 04:	\$	\$2,234,592	\$892,783
Expenditures During FY 04:	\$	\$2,064,230	\$854,724
Per Capita Revenue:	\$	\$369	\$240
Per Capita Expenditures:	\$	\$348	\$239
Operating Income (loss):	\$	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	0.00%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Eureka City**

Unit Code: **102/030/30** County: **WOODFORD**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,245,235**

Equalized Assessed Valuation: **\$45,849,403**

Population: **4,871**

Employees:

Full Time:	18
Part Time:	14
Salaries Paid:	\$919,030

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,236,246	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$254	\$396	\$278
Revenue Collected During FY 04:	\$1,596,647	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,824,352	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$328	\$593	\$456
Per Capita Expenditures:	\$375	\$569	\$471
Revenues over (under) Expenditures:	-\$227,705	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	48.97%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$893,473	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$183	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$167,910	\$147,119	\$
Total Unreserved Funds:	\$725,563	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,066,072	\$5,892,996	\$1,405,821
Per Capita Debt:	\$424	\$967	\$458
General Obligation Debt over EAV:	2.89%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,937,991	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,014	\$851	\$530
Revenue Collected During FY 04:	\$1,054,104	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,176,575	\$2,064,230	\$854,724
Per Capita Revenue:	\$216	\$369	\$240
Per Capita Expenditures:	\$242	\$348	\$239
Operating Income (loss):	-\$122,471	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	427.88%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$5,034,272	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,034	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name Evanston City

Unit Code: 016/175/30 **County:** COOK

Fiscal Year End: 2/28/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$156,015,069

Equalized Assessed Valuation: \$1,737,543,904

Population: 74,239

Employees:

Full Time:	724
Part Time:	303
Salaries Paid:	\$51,224,349

Blended Component Units

Number Submitted = 1
Town of the City of Evanston

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$38,498,711	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$519	\$345	\$293
Revenue Collected During FY 04:	\$88,320,189	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$86,153,807	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$1,190	\$751	\$707
Per Capita Expenditures:	\$1,160	\$741	\$699
Revenues over (under) Expenditures:	\$2,166,382	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	47.47%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$40,897,474	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$551	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$33,415,913	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$32,860,916	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$346,555,425

Averages

\$56,184,260

Medians

\$31,575,668

Per Capita Debt:

\$4,668

\$1,079

\$782

General Obligation Debt over EAV:

10.98%

69.12%

2.95%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$124,159,297

Averages

\$48,152,423

Medians

\$29,417,200

Per Capita Beginning Retained Earnings for FY 04:

\$1,672

\$882

\$652

Revenue Collected During FY 04:

\$33,787,056

\$14,227,267

\$8,439,706

Expenditures During FY 04:

\$23,642,796

\$12,961,081

\$7,819,586

Per Capita Revenue:

\$455

\$261

\$202

Per Capita Expenditures:

\$318

\$239

\$201

Operating Income (loss):

\$10,144,260

\$1,266,186

\$309,720

Ratio of Retained Earnings to Expenditures:

582.96%

474.61%

438.31%

Ending Retained Earnings for FY 04:

\$137,828,451

\$56,814,150

\$37,669,408

Per Capita Ending Retained Earnings:

\$1,857

\$1,069

\$906



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Evansville Village

Unit Code: 079/030/32 **County:** RANDOLPH

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,165,100

Equalized Assessed Valuation: \$3,945,978

Population: 724

Employees:

Full Time: 3

Part Time: 7

Salaries Paid: \$131,170

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$231,868	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$320	\$536	\$353
Revenue Collected During FY 04:	\$398,410	\$200,216	\$101,726
Expenditures During FY 04:	\$368,704	\$193,518	\$99,533
Per Capita Revenue:	\$550	\$431	\$233
Per Capita Expenditures:	\$509	\$425	\$232
Revenues over (under) Expenditures:	\$29,706	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	70.94%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$261,574	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$361	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,112	\$22,656	\$
Total Unreserved Funds:	\$193,462	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$397,524	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$549	\$1,109	\$293
Revenue Collected During FY 04:	\$163,424	\$168,524	\$65,030
Expenditures During FY 04:	\$218,464	\$174,682	\$71,653
Per Capita Revenue:	\$226	\$393	\$158
Per Capita Expenditures:	\$302	\$413	\$180
Operating Income (loss):	-\$55,040	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	156.77%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$342,484	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$473	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Evergreen Park Village**

Unit Code: **016/180/32** County: **COOK**

Fiscal Year End: **10/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,687,668**

Equalized Assessed Valuation: **\$335,688,840**

Population: **20,821**

Employees:

Full Time: **125**

Part Time: **380**

Salaries Paid: **\$10,022,938**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,788,264	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$374	\$396	\$278
Revenue Collected During FY 04:	\$18,389,134	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$17,609,592	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$883	\$593	\$456
Per Capita Expenditures:	\$846	\$569	\$471
Revenues over (under) Expenditures:	\$779,542	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	44.88%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$7,902,886	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$380	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,441,889	\$576,973	\$
Total Unrestricted Net Assets:	-\$11,475,137	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$24,200,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,162	\$967	\$458
General Obligation Debt over EAV:	7.09%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,791,730	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$134	\$851	\$530
Revenue Collected During FY 04:	\$3,062,092	\$2,234,592	\$892,783
Expenditures During FY 04:	\$3,073,482	\$2,064,230	\$854,724
Per Capita Revenue:	\$147	\$369	\$240
Per Capita Expenditures:	\$148	\$348	\$239
Operating Income (loss):	-\$11,390	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	252.00%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$7,745,326	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$372	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Ewing Village

Unit Code: 028/025/32 **County:** FRANKLIN

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$170,400

Equalized Assessed Valuation: \$715,870

Population: 310

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$32,881

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$95,974	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$310	\$536	\$353
Revenue Collected During FY 04:	\$61,180	\$200,216	\$101,726
Expenditures During FY 04:	\$71,062	\$193,518	\$99,533
Per Capita Revenue:	\$197	\$431	\$233
Per Capita Expenditures:	\$229	\$425	\$232
Revenues over (under) Expenditures:	-\$9,882	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	121.15%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$86,092	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$278	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,160	\$22,656	\$
Total Unreserved Funds:	\$80,932	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$32,000	\$373,970	\$26,286
Per Capita Debt:	\$103	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$78,169	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$252	\$1,109	\$293
Revenue Collected During FY 04:	\$28,466	\$168,524	\$65,030
Expenditures During FY 04:	\$37,460	\$174,682	\$71,653
Per Capita Revenue:	\$92	\$393	\$158
Per Capita Expenditures:	\$121	\$413	\$180
Operating Income (loss):	-\$8,994	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-232.68%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$87,163	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$281	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name	Exeter Village		
Unit Code:	085/020/32	County:	SCOTT
Fiscal Year End:	12/31/2004		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,000		
Equalized Assessed Valuation:	\$382,278		
Population:	70		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$9,676	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$138	\$536	\$353
Revenue Collected During FY 04:	\$9,463	\$200,216	\$101,726
Expenditures During FY 04:	\$9,060	\$193,518	\$99,533
Per Capita Revenue:	\$135	\$431	\$233
Per Capita Expenditures:	\$129	\$425	\$232
Revenues over (under) Expenditures:	\$403	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	111.25%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$10,079	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$144	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,675	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Fairbury City

Unit Code: 053/040/30 **County:** LIVINGSTON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,095,600

Equalized Assessed Valuation: \$41,564,269

Population: 3,968

Employees:

Full Time:	27
Part Time:	80
Salaries Paid:	\$952,969

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$940,086	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$237	\$396	\$278
Revenue Collected During FY 04:	\$1,838,668	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,762,104	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$463	\$593	\$456
Per Capita Expenditures:	\$444	\$569	\$471
Revenues over (under) Expenditures:	\$76,564	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	54.26%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$956,114	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$241	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$36,556	\$147,119	\$
Total Unreserved Funds:	\$919,558	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,180,336	\$5,892,996	\$1,405,821
Per Capita Debt:	\$297	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,574,185	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,153	\$851	\$530
Revenue Collected During FY 04:	\$764,113	\$2,234,592	\$892,783
Expenditures During FY 04:	\$934,032	\$2,064,230	\$854,724
Per Capita Revenue:	\$193	\$369	\$240
Per Capita Expenditures:	\$235	\$348	\$239
Operating Income (loss):	-\$169,919	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	478.01%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$4,464,802	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,125	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Fairfield City

Unit Code: 096/015/30 **County:** WAYNE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,917,460

Equalized Assessed Valuation: \$30,028,356

Population: 5,442

Employees:

Full Time:	91
Part Time:	1
Salaries Paid:	\$2,995,979

Blended Component Units

Number Submitted = 3

Fire Pension
Library
Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,567,284	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$839	\$396	\$278
Revenue Collected During FY 04:	\$3,085,231	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$4,303,820	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$567	\$593	\$456
Per Capita Expenditures:	\$791	\$569	\$471
Revenues over (under) Expenditures:	-\$1,218,589	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	99.50%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$4,282,481	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$787	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$4,627,735	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,363,687	\$5,892,996	\$1,405,821
Per Capita Debt:	\$434	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$11,509,181	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$2,115	\$851	\$530
Revenue Collected During FY 04:	\$8,908,329	\$2,234,592	\$892,783
Expenditures During FY 04:	\$8,949,338	\$2,064,230	\$854,724
Per Capita Revenue:	\$1,637	\$369	\$240
Per Capita Expenditures:	\$1,644	\$348	\$239
Operating Income (loss):	-\$41,009	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	177.19%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$15,857,486	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$2,914	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Fairmont City Village

Unit Code: 088/055/32

County: ST. CLAIR

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,918,000

Equalized Assessed Valuation: \$15,293,883

Population: 2,436

Employees:

Full Time: 24

Part Time: 47

Salaries Paid: \$968,443

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,918,822	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$788	\$396	\$278
Revenue Collected During FY 04:	\$2,673,583	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,825,999	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,098	\$593	\$456
Per Capita Expenditures:	\$1,160	\$569	\$471
Revenues over (under) Expenditures:	-\$152,416	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	62.51%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,766,406	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$725	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,766,406	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$21,060	\$5,892,996	\$1,405,821
Per Capita Debt:	\$9	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$777,380	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$319	\$851	\$530
Revenue Collected During FY 04:	\$30,607	\$2,234,592	\$892,783
Expenditures During FY 04:	\$13,382	\$2,064,230	\$854,724
Per Capita Revenue:	\$13	\$369	\$240
Per Capita Expenditures:	\$5	\$348	\$239
Operating Income (loss):	\$17,225	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	5937.86%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$794,605	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$326	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Fairmount Village

Unit Code: 092/035/32 **County:** VERMILION

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$507,267

Equalized Assessed Valuation: \$3,487,389

Population: 640

Employees:

Full Time: 2

Part Time: 7

Salaries Paid: \$46,232

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$445,462	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$696	\$536	\$353
Revenue Collected During FY 04:	\$422,445	\$200,216	\$101,726
Expenditures During FY 04:	\$530,342	\$193,518	\$99,533
Per Capita Revenue:	\$660	\$431	\$233
Per Capita Expenditures:	\$829	\$425	\$232
Revenues over (under) Expenditures:	-\$107,897	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	89.66%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$475,519	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$743	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$475,519	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$36,103	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$56	\$1,109	\$293
Revenue Collected During FY 04:	\$58,177	\$168,524	\$65,030
Expenditures During FY 04:	\$36,031	\$174,682	\$71,653
Per Capita Revenue:	\$91	\$393	\$158
Per Capita Expenditures:	\$56	\$413	\$180
Operating Income (loss):	\$22,146	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-221.21%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$79,705	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$125	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Fairview Village

Unit Code: 029/050/32 **County:** FULTON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$507,700

Equalized Assessed Valuation: \$3,970,062

Population: 493

Employees:

Full Time:

Part Time: 19

Salaries Paid: \$59,773

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$254,749	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$517	\$536	\$353
Revenue Collected During FY 04:	\$231,101	\$200,216	\$101,726
Expenditures During FY 04:	\$142,730	\$193,518	\$99,533
Per Capita Revenue:	\$469	\$431	\$233
Per Capita Expenditures:	\$290	\$425	\$232
Revenues over (under) Expenditures:	\$88,371	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	222.67%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$317,823	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$645	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$58,279	\$22,656	\$
Total Unreserved Funds:	\$259,544	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$627,000	\$373,970	\$26,286
Per Capita Debt:	\$1,272	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$15,670	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$32	\$1,109	\$293
Revenue Collected During FY 04:	\$124,802	\$168,524	\$65,030
Expenditures During FY 04:	\$158,219	\$174,682	\$71,653
Per Capita Revenue:	\$253	\$393	\$158
Per Capita Expenditures:	\$321	\$413	\$180
Operating Income (loss):	-\$33,417	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-15.04%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$23,790	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$48	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Fairview Heights City

Unit Code: 088/060/30 **County:** ST. CLAIR

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$19,755,643

Equalized Assessed Valuation: \$303,263,862

Population: 15,034

Employees:

Full Time:	137
Part Time:	15
Salaries Paid:	\$5,635,016

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$7,667,310	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$510	\$396	\$278
Revenue Collected During FY 04:	\$13,980,309	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$15,082,090	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$930	\$593	\$456
Per Capita Expenditures:	\$1,003	\$569	\$471
Revenues over (under) Expenditures:	-\$1,101,781	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	43.53%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$6,565,739	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$437	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,563,824	\$576,973	\$
Total Unrestricted Net Assets:	\$1,539,289	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$14,196,785	\$5,892,996	\$1,405,821
Per Capita Debt:	\$944	\$967	\$458
General Obligation Debt over EAV:	4.53%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$	\$851	\$530
Revenue Collected During FY 04:	\$	\$2,234,592	\$892,783
Expenditures During FY 04:	\$	\$2,064,230	\$854,724
Per Capita Revenue:	\$	\$369	\$240
Per Capita Expenditures:	\$	\$348	\$239
Operating Income (loss):	\$	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	0.00%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Farina Village**

Unit Code: **026/020/32** County: **FAYETTE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,833,700**

Equalized Assessed Valuation: **\$4,681,947**

Population: **555**

Employees:

Full Time:	3
Part Time:	4
Salaries Paid:	\$125,260

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$307,398	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$554	\$536	\$353
Revenue Collected During FY 04:	\$384,970	\$200,216	\$101,726
Expenditures During FY 04:	\$319,838	\$193,518	\$99,533
Per Capita Revenue:	\$694	\$431	\$233
Per Capita Expenditures:	\$576	\$425	\$232
Revenues over (under) Expenditures:	\$65,132	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	116.47%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$372,530	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$671	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$200,396	\$22,656	\$
Total Unreserved Funds:	\$172,134	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$477,933	\$373,970	\$26,286
Per Capita Debt:	\$861	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,045,350	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,884	\$1,109	\$293
Revenue Collected During FY 04:	\$431,565	\$168,524	\$65,030
Expenditures During FY 04:	\$420,350	\$174,682	\$71,653
Per Capita Revenue:	\$778	\$393	\$158
Per Capita Expenditures:	\$757	\$413	\$180
Operating Income (loss):	\$11,215	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	256.48%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,078,106	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,943	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Farmer City City**

Unit Code: **020/020/30** County: **DEWITT**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,202,055**

Equalized Assessed Valuation: **\$17,243,327**

Population: **2,192**

Employees:

Full Time:	20
Part Time:	76
Salaries Paid:	\$781,638

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$896,489	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$409	\$396	\$278
Revenue Collected During FY 04:	\$1,580,770	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,253,219	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$721	\$593	\$456
Per Capita Expenditures:	\$572	\$569	\$471
Revenues over (under) Expenditures:	\$327,551	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	97.67%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,224,040	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$558	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$1,224,040	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$658,528

Averages

\$5,892,996

Medians

\$1,405,821

Per Capita Debt:

\$300

\$967

\$458

General Obligation Debt over EAV:

1.01%

1.55%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$6,008,157

Averages

\$5,315,981

Medians

\$1,794,258

Per Capita Beginning Retained Earnings for FY 04:

\$2,741

\$851

\$530

Revenue Collected During FY 04:

\$2,129,970

\$2,234,592

\$892,783

Expenditures During FY 04:

\$2,069,030

\$2,064,230

\$854,724

Per Capita Revenue:

\$972

\$369

\$240

Per Capita Expenditures:

\$944

\$348

\$239

Operating Income (loss):

\$60,940

\$170,361

\$10,615

Ratio of Retained Earnings to Expenditures:

293.33%

295.83%

242.03%

Ending Retained Earnings for FY 04:

\$6,069,097

\$6,304,039

\$1,991,367

Per Capita Ending Retained Earnings:

\$2,769

\$939

\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Farmersville Village**

Unit Code: **068/030/32** County: **MONTGOME**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$979,500**

Equalized Assessed Valuation: **\$4,486,760**

Population: **768**

Employees:

Full Time: **5**

Part Time:

Salaries Paid: **\$103,212**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$48,171	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$63	\$536	\$353
Revenue Collected During FY 04:	\$195,942	\$200,216	\$101,726
Expenditures During FY 04:	\$140,456	\$193,518	\$99,533
Per Capita Revenue:	\$255	\$431	\$233
Per Capita Expenditures:	\$183	\$425	\$232
Revenues over (under) Expenditures:	\$55,486	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	73.80%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$103,657	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$135	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,623	\$22,656	\$
Total Unreserved Funds:	\$103,657	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$351,799	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$458	\$1,109	\$293
Revenue Collected During FY 04:	\$141,924	\$168,524	\$65,030
Expenditures During FY 04:	\$161,155	\$174,682	\$71,653
Per Capita Revenue:	\$185	\$393	\$158
Per Capita Expenditures:	\$210	\$413	\$180
Operating Income (loss):	-\$19,231	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	206.37%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$332,568	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$433	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Farmington City

Unit Code: 029/055/30 **County:** FULTON

Fiscal Year End: 4/30/2004

Accounting Method: Combination

Appropriation or Budget: \$2,899,250

Equalized Assessed Valuation: \$18,855,850

Population: 2,601

Employees:

Full Time:	12
Part Time:	13
Salaries Paid:	\$459,592

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$160,367	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$62	\$396	\$278
Revenue Collected During FY 04:	\$861,415	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$899,220	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$331	\$593	\$456
Per Capita Expenditures:	\$346	\$569	\$471
Revenues over (under) Expenditures:	-\$37,805	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	14.74%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$132,562	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$51	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,446	\$147,119	\$
Total Unreserved Funds:	\$125,116	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,877,007	\$5,892,996	\$1,405,821
Per Capita Debt:	\$722	\$967	\$458
General Obligation Debt over EAV:	9.02%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,344,127	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$517	\$851	\$530
Revenue Collected During FY 04:	\$636,865	\$2,234,592	\$892,783
Expenditures During FY 04:	\$663,265	\$2,064,230	\$854,724
Per Capita Revenue:	\$245	\$369	\$240
Per Capita Expenditures:	\$255	\$348	\$239
Operating Income (loss):	-\$26,400	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	197.17%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,307,727	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$503	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Fayetteville Village

Unit Code: 088/065/32 **County:** ST. CLAIR

Fiscal Year End: 4/30/2004

Accounting Method: Combination

Appropriation or Budget: \$171,014

Equalized Assessed Valuation: \$2,449,577

Population: 371

Employees:

Full Time:

Part Time: 14

Salaries Paid: \$43,056

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$69,952	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$189	\$536	\$353
Revenue Collected During FY 04:	\$176,276	\$200,216	\$101,726
Expenditures During FY 04:	\$165,747	\$193,518	\$99,533
Per Capita Revenue:	\$475	\$431	\$233
Per Capita Expenditures:	\$447	\$425	\$232
Revenues over (under) Expenditures:	\$10,529	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	48.56%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$80,481	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$217	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,867	\$22,656	\$
Total Unreserved Funds:	\$53,614	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$22,000	\$373,970	\$26,286
Per Capita Debt:	\$59	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$534,898	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,442	\$1,109	\$293
Revenue Collected During FY 04:	\$94,963	\$168,524	\$65,030
Expenditures During FY 04:	\$104,823	\$174,682	\$71,653
Per Capita Revenue:	\$256	\$393	\$158
Per Capita Expenditures:	\$283	\$413	\$180
Operating Income (loss):	-\$9,860	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	500.88%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$525,038	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,415	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name **Ferris Village**

Unit Code: **034/045/32** **County:** **HANCOCK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$67,575**

Equalized Assessed Valuation: **\$1,090,645**

Population: **177**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$36,490	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$206	\$536	\$353
Revenue Collected During FY 04:	\$28,177	\$200,216	\$101,726
Expenditures During FY 04:	\$23,101	\$193,518	\$99,533
Per Capita Revenue:	\$159	\$431	\$233
Per Capita Expenditures:	\$131	\$425	\$232
Revenues over (under) Expenditures:	\$5,076	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	179.93%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$41,566	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$235	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$41,574	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **JERSEY**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,000**

Equalized Assessed Valuation: **\$1,187,769**

Population: **105**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$2,260**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$50,299	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$479	\$536	\$353
Revenue Collected During FY 04:	\$13,437	\$200,216	\$101,726
Expenditures During FY 04:	\$9,504	\$193,518	\$99,533
Per Capita Revenue:	\$128	\$431	\$233
Per Capita Expenditures:	\$91	\$425	\$232
Revenues over (under) Expenditures:	\$3,933	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	570.62%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$54,232	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$516	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$54,232	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fieldon Village**

Unit Code: **042/020/32** County: **JERSEY**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$55,855**

Equalized Assessed Valuation: **\$1,789,532**

Population: **271**

Employees:

 Full Time:

 Part Time: **29**

 Salaries Paid: **\$30,278**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$273,359	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,009	\$536	\$353
Revenue Collected During FY 04:	\$58,600	\$200,216	\$101,726
Expenditures During FY 04:	\$63,123	\$193,518	\$99,533
Per Capita Revenue:	\$216	\$431	\$233
Per Capita Expenditures:	\$233	\$425	\$232
Revenues over (under) Expenditures:	-\$4,523	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	425.89%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$268,836	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$992	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$268,836	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$182,231	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$672	\$1,109	\$293
Revenue Collected During FY 04:	\$59,269	\$168,524	\$65,030
Expenditures During FY 04:	\$64,658	\$174,682	\$71,653
Per Capita Revenue:	\$219	\$393	\$158
Per Capita Expenditures:	\$239	\$413	\$180
Operating Income (loss):	-\$5,389	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	273.50%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$176,842	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$653	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Fillmore Village

Unit Code: 068/035/32 **County:** MONTGOME

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$429,245

Equalized Assessed Valuation: \$1,161,144

Population: 362

Employees:

Full Time: 3

Part Time: 4

Salaries Paid: \$41,783

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$112,799	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$312	\$536	\$353
Revenue Collected During FY 04:	\$74,468	\$200,216	\$101,726
Expenditures During FY 04:	\$70,602	\$193,518	\$99,533
Per Capita Revenue:	\$206	\$431	\$233
Per Capita Expenditures:	\$195	\$425	\$232
Revenues over (under) Expenditures:	\$3,866	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	162.62%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$114,814	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$317	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$114,814	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$375,000	\$373,970	\$26,286
Per Capita Debt:	\$1,036	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$586,117	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,619	\$1,109	\$293
Revenue Collected During FY 04:	\$104,348	\$168,524	\$65,030
Expenditures During FY 04:	\$93,326	\$174,682	\$71,653
Per Capita Revenue:	\$288	\$393	\$158
Per Capita Expenditures:	\$258	\$413	\$180
Operating Income (loss):	\$11,022	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	641.83%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$598,990	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,655	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Findlay Village

Unit Code: 086/015/32 **County:** SHELBY

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,435,458

Equalized Assessed Valuation: \$5,040,259

Population: 723

Employees:

Full Time:	4
Part Time:	2
Salaries Paid:	\$133,141

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$160,114	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$221	\$536	\$353
Revenue Collected During FY 04:	\$210,647	\$200,216	\$101,726
Expenditures During FY 04:	\$217,788	\$193,518	\$99,533
Per Capita Revenue:	\$291	\$431	\$233
Per Capita Expenditures:	\$301	\$425	\$232
Revenues over (under) Expenditures:	-\$7,141	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	69.14%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$150,576	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$208	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,453	\$22,656	\$
Total Unreserved Funds:	\$54,123	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$300,000	\$373,970	\$26,286
Per Capita Debt:	\$415	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,603,250	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$2,217	\$1,109	\$293
Revenue Collected During FY 04:	\$687,975	\$168,524	\$65,030
Expenditures During FY 04:	\$665,551	\$174,682	\$71,653
Per Capita Revenue:	\$952	\$393	\$158
Per Capita Expenditures:	\$921	\$413	\$180
Operating Income (loss):	\$22,424	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	157.47%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$1,048,071	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,450	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Fisher Village**

Unit Code: **010/025/32** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$316,000**

Equalized Assessed Valuation: **\$14,499,676**

Population: **1,764**

Employees:

Full Time: **6**

Part Time: **11**

Salaries Paid: **\$214,453**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$317,971	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$180	\$396	\$278
Revenue Collected During FY 04:	\$540,923	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$469,438	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$307	\$593	\$456
Per Capita Expenditures:	\$266	\$569	\$471
Revenues over (under) Expenditures:	\$71,485	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	82.69%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$388,163	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$220	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$142,258	\$147,119	\$
Total Unreserved Funds:	\$245,905	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$150,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$85	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$662,858	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$376	\$851	\$530
Revenue Collected During FY 04:	\$227,773	\$2,234,592	\$892,783
Expenditures During FY 04:	\$283,204	\$2,064,230	\$854,724
Per Capita Revenue:	\$129	\$369	\$240
Per Capita Expenditures:	\$161	\$348	\$239
Operating Income (loss):	-\$55,431	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	214.94%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$608,720	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$345	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Fithian Village**

Unit Code: **092/040/32** County: **VERMILION**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$500,270**

Equalized Assessed Valuation: **\$4,140,688**

Population: **506**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$57,534**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$54,096	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$107	\$536	\$353
Revenue Collected During FY 04:	\$116,236	\$200,216	\$101,726
Expenditures During FY 04:	\$126,137	\$193,518	\$99,533
Per Capita Revenue:	\$230	\$431	\$233
Per Capita Expenditures:	\$249	\$425	\$232
Revenues over (under) Expenditures:	-\$9,901	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	29.49%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$37,195	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$74	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$37,195	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$48,000	\$373,970	\$26,286
Per Capita Debt:	\$95	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$480,470	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$950	\$1,109	\$293
Revenue Collected During FY 04:	\$89,559	\$168,524	\$65,030
Expenditures During FY 04:	\$145,296	\$174,682	\$71,653
Per Capita Revenue:	\$177	\$393	\$158
Per Capita Expenditures:	\$287	\$413	\$180
Operating Income (loss):	-\$55,737	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	297.14%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$431,733	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$853	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$650,750**

Equalized Assessed Valuation: **\$10,588,942**

Population: **1,065**

Employees:

Full Time:	3
Part Time:	3
Salaries Paid:	\$100,565

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$233,012	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$219	\$396	\$278
Revenue Collected During FY 04:	\$201,828	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$253,333	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$190	\$593	\$456
Per Capita Expenditures:	\$238	\$569	\$471
Revenues over (under) Expenditures:	-\$51,505	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	68.84%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$174,407	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$164	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$174,407	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$866,879	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$814	\$851	\$530
Revenue Collected During FY 04:	\$210,432	\$2,234,592	\$892,783
Expenditures During FY 04:	\$293,738	\$2,064,230	\$854,724
Per Capita Revenue:	\$198	\$369	\$240
Per Capita Expenditures:	\$276	\$348	\$239
Operating Income (loss):	-\$83,306	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	269.18%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$790,673	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$742	\$939	\$612



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Flat Rock Village

Unit Code: 017/010/32 **County:** CRAWFORD

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$469,700

Equalized Assessed Valuation: \$1,460,705

Population: 480

Employees:

Full Time:	2
Part Time:	2
Salaries Paid:	\$79,847

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$82,865	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$173	\$536	\$353
Revenue Collected During FY 04:	\$76,146	\$200,216	\$101,726
Expenditures During FY 04:	\$69,245	\$193,518	\$99,533
Per Capita Revenue:	\$159	\$431	\$233
Per Capita Expenditures:	\$144	\$425	\$232
Revenues over (under) Expenditures:	\$6,901	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	128.91%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$89,266	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$186	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,363	\$22,656	\$
Total Unreserved Funds:	\$85,903	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$644,525	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,343	\$1,109	\$293
Revenue Collected During FY 04:	\$286,208	\$168,524	\$65,030
Expenditures During FY 04:	\$325,314	\$174,682	\$71,653
Per Capita Revenue:	\$596	\$393	\$158
Per Capita Expenditures:	\$678	\$413	\$180
Operating Income (loss):	-\$39,106	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	189.77%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$617,357	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,286	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Flora City

Unit Code: 013/015/30 **County:** CLAY

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,539,488

Equalized Assessed Valuation: \$31,261,014

Population: 5,086

Employees:

Full Time: 60

Part Time: 10

Salaries Paid: \$980,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$4,935,274	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$970	\$396	\$278
Revenue Collected During FY 04:	\$3,457,765	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$4,227,236	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$680	\$593	\$456
Per Capita Expenditures:	\$831	\$569	\$471
Revenues over (under) Expenditures:	-\$769,471	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	123.62%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$5,225,902	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$1,028	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$341,499	\$576,973	\$
Total Unrestricted Net Assets:	\$3,838,468	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$7,547,332	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,484	\$967	\$458
General Obligation Debt over EAV:	13.44%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$11,047,935	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$2,172	\$851	\$530
Revenue Collected During FY 04:	\$13,497,461	\$2,234,592	\$892,783
Expenditures During FY 04:	\$12,462,129	\$2,064,230	\$854,724
Per Capita Revenue:	\$2,654	\$369	\$240
Per Capita Expenditures:	\$2,450	\$348	\$239
Operating Income (loss):	\$1,035,332	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	129.56%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$16,146,211	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$3,175	\$939	\$612



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Florence Village

Unit Code: 075/030/32 **County:** PIKE

Fiscal Year End: 6/30/2004

Accounting Method: Cash

Appropriation or Budget: \$16,300

Equalized Assessed Valuation: \$728,694

Population: 71

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$19,103	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$269	\$536	\$353
Revenue Collected During FY 04:	\$12,718	\$200,216	\$101,726
Expenditures During FY 04:	\$7,454	\$193,518	\$99,533
Per Capita Revenue:	\$179	\$431	\$233
Per Capita Expenditures:	\$105	\$425	\$232
Revenues over (under) Expenditures:	\$5,264	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	326.90%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$24,367	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$343	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$24,367	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Flossmoor Village**

Unit Code: **016/185/32** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,845,724**

Equalized Assessed Valuation: **\$210,522,077**

Population: **9,301**

Employees:

Full Time:	53
Part Time:	89
Salaries Paid:	\$3,700,453

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,780,020	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$621	\$396	\$278
Revenue Collected During FY 04:	\$6,124,442	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$5,637,335	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$658	\$593	\$456
Per Capita Expenditures:	\$606	\$569	\$471
Revenues over (under) Expenditures:	\$487,107	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	106.38%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$5,996,760	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$645	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,092,425	\$576,973	\$
Total Unrestricted Net Assets:	\$5,764,170	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$12,032,621	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,294	\$967	\$458
General Obligation Debt over EAV:	3.75%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$11,139,442	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,198	\$851	\$530
Revenue Collected During FY 04:	\$2,683,956	\$2,234,592	\$892,783
Expenditures During FY 04:	\$2,622,458	\$2,064,230	\$854,724
Per Capita Revenue:	\$289	\$369	\$240
Per Capita Expenditures:	\$282	\$348	\$239
Operating Income (loss):	\$61,498	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	422.86%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$11,089,297	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,192	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: Foosland Village

Unit Code: 010/030/32 County: CHAMPAIGN

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$31,900

Equalized Assessed Valuation: \$4,642,400

Population: 90

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$39,321	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$437	\$536	\$353
Revenue Collected During FY 04:	\$15,454	\$200,216	\$101,726
Expenditures During FY 04:	\$12,846	\$193,518	\$99,533
Per Capita Revenue:	\$172	\$431	\$233
Per Capita Expenditures:	\$143	\$425	\$232
Revenues over (under) Expenditures:	\$2,608	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	326.40%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$41,929	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$466	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,929	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Forest City Village

Unit Code: 060/020/32 **County:** MASON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$126,000

Equalized Assessed Valuation: \$1,346,184

Population: 340

Employees:

Full Time:

Part Time: 17

Salaries Paid: \$25,867

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$102,728	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$302	\$536	\$353
Revenue Collected During FY 04:	\$106,112	\$200,216	\$101,726
Expenditures During FY 04:	\$53,342	\$193,518	\$99,533
Per Capita Revenue:	\$312	\$431	\$233
Per Capita Expenditures:	\$157	\$425	\$232
Revenues over (under) Expenditures:	\$52,770	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	291.51%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$155,498	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$457	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$155,498	\$22,656	\$
Total Unreserved Funds:	\$	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$142,000	\$373,970	\$26,286
Per Capita Debt:	\$418	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$517,113	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,521	\$1,109	\$293
Revenue Collected During FY 04:	\$36,918	\$168,524	\$65,030
Expenditures During FY 04:	\$37,901	\$174,682	\$71,653
Per Capita Revenue:	\$109	\$393	\$158
Per Capita Expenditures:	\$111	\$413	\$180
Operating Income (loss):	-\$983	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	1361.78%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$516,130	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,518	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Forest Park Village**

Unit Code: **016/190/32** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,915,863**

Equalized Assessed Valuation: **\$280,570,295**

Population: **15,688**

Employees:

Full Time:	111
Part Time:	53
Salaries Paid:	\$4,797,946

Blended Component Units

Number Submitted = 2

Firefighters Pension Trust

Police Pension Trust

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,188,171	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$394	\$396	\$278
Revenue Collected During FY 04:	\$13,557,031	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$17,223,044	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$864	\$593	\$456
Per Capita Expenditures:	\$1,098	\$569	\$471
Revenues over (under) Expenditures:	-\$3,666,013	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	13.20%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$2,272,838	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$145	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,359,782	\$576,973	\$
Total Unrestricted Net Assets:	\$2,871,118	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$16,950,828	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,080	\$967	\$458
General Obligation Debt over EAV:	2.73%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$7,887,344	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$503	\$851	\$530
Revenue Collected During FY 04:	\$3,541,006	\$2,234,592	\$892,783
Expenditures During FY 04:	\$2,618,273	\$2,064,230	\$854,724
Per Capita Revenue:	\$226	\$369	\$240
Per Capita Expenditures:	\$167	\$348	\$239
Operating Income (loss):	\$922,733	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	233.44%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$6,112,224	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$390	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name Forest View Village

Unit Code: 016/195/32 **County:** COOK

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$779,125

Equalized Assessed Valuation: \$52,727,438

Population: 778

Employees:

Full Time:	21
Part Time:	40
Salaries Paid:	\$1,405,064

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,131,312	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$1,454	\$536	\$353
Revenue Collected During FY 04:	\$1,954,594	\$200,216	\$101,726
Expenditures During FY 04:	\$2,115,179	\$193,518	\$99,533
Per Capita Revenue:	\$2,512	\$431	\$233
Per Capita Expenditures:	\$2,719	\$425	\$232
Revenues over (under) Expenditures:	-\$160,585	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	45.89%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$970,727	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$1,248	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$970,727	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$296,087	\$373,970	\$26,286
Per Capita Debt:	\$381	\$770	\$60
General Obligation Debt over EAV:	0.31%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$11,965	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	-\$15	\$1,109	\$293
Revenue Collected During FY 04:	\$168,363	\$168,524	\$65,030
Expenditures During FY 04:	\$203,848	\$174,682	\$71,653
Per Capita Revenue:	\$216	\$393	\$158
Per Capita Expenditures:	\$262	\$413	\$180
Operating Income (loss):	-\$35,485	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-23.28%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$47,450	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$61	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Forrest Village

Unit Code: 053/050/32 **County:** LIVINGSTON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,122,600

Equalized Assessed Valuation: \$9,684,598

Population: 1,225

Employees:

Full Time: 4

Part Time: 21

Salaries Paid: \$142,829

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$424,560	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$347	\$396	\$278
Revenue Collected During FY 04:	\$323,114	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$348,091	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$264	\$593	\$456
Per Capita Expenditures:	\$284	\$569	\$471
Revenues over (under) Expenditures:	-\$24,977	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	114.79%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$399,583	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$326	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$399,583	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$5,892,996	\$1,405,821
Per Capita Debt:	\$	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$420,360	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	-\$343	\$851	\$530
Revenue Collected During FY 04:	\$239,607	\$2,234,592	\$892,783
Expenditures During FY 04:	\$244,235	\$2,064,230	\$854,724
Per Capita Revenue:	\$196	\$369	\$240
Per Capita Expenditures:	\$199	\$348	\$239
Operating Income (loss):	-\$4,628	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	-174.01%	295.83%	242.03%
Ending Retained Earnings for FY 04:	-\$424,988	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	-\$347	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name	Forreston Village		
Unit Code:	071/025/32	County:	OGLE
Fiscal Year End:	4/30/2004		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$948,896		
Equalized Assessed Valuation:	\$14,285,166		
Population:	1,469		
Employees:			
	Full Time:	5	
	Part Time:	5	
	Salaries Paid:	\$206,353	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$577,167	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$393	\$396	\$278
Revenue Collected During FY 04:	\$344,775	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$350,455	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$235	\$593	\$456
Per Capita Expenditures:	\$239	\$569	\$471
Revenues over (under) Expenditures:	-\$5,680	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	163.07%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$571,487	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$389	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$571,487	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$200,000	\$5,892,996	\$1,405,821
Per Capita Debt:	\$136	\$967	\$458
General Obligation Debt over EAV:	1.40%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$150,235	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$102	\$851	\$530
Revenue Collected During FY 04:	\$342,725	\$2,234,592	\$892,783
Expenditures During FY 04:	\$265,043	\$2,064,230	\$854,724
Per Capita Revenue:	\$233	\$369	\$240
Per Capita Expenditures:	\$180	\$348	\$239
Operating Income (loss):	\$77,682	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	76.56%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$202,917	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$138	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Forsyth Village

Unit Code: 055/025/32 **County:** MACON

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,422,412

Equalized Assessed Valuation: \$78,474,471

Population: 2,434

Employees:

Full Time:	10
Part Time:	9
Salaries Paid:	\$455,685

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,778,645	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$731	\$396	\$278
Revenue Collected During FY 04:	\$3,950,714	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,648,275	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,623	\$593	\$456
Per Capita Expenditures:	\$1,088	\$569	\$471
Revenues over (under) Expenditures:	\$1,302,439	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	101.34%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$2,683,796	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$1,103	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,623,131	\$147,119	\$
Total Unreserved Funds:	\$1,060,665	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$4,557,653

Averages

\$5,892,996

Medians

\$1,405,821

Per Capita Debt:

\$1,872

\$967

\$458

General Obligation Debt over EAV:

0.00%

1.55%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 04:

-\$448,271

\$5,315,981

\$1,794,258

Per Capita Beginning Retained Earnings for FY 04:

-\$184

\$851

\$530

Revenue Collected During FY 04:

\$628,843

\$2,234,592

\$892,783

Expenditures During FY 04:

\$615,387

\$2,064,230

\$854,724

Per Capita Revenue:

\$258

\$369

\$240

Per Capita Expenditures:

\$253

\$348

\$239

Operating Income (loss):

\$13,456

\$170,361

\$10,615

Ratio of Retained Earnings to Expenditures:

-77.23%

295.83%

242.03%

Ending Retained Earnings for FY 04:

-\$475,278

\$6,304,039

\$1,991,367

Per Capita Ending Retained Earnings:

-\$195

\$939

\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Fox Lake Village**

Unit Code: **049/025/32** County: **LAKE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,869,725**

Equalized Assessed Valuation: **\$223,331,900**

Population: **9,283**

Employees:

Full Time:	84
Part Time:	15
Salaries Paid:	\$4,538,832

Blended Component Units

Number Submitted = 2

Firefighters' Pension

Police Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$5,006,034	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$539	\$396	\$278
Revenue Collected During FY 04:	\$9,522,464	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$9,465,653	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,026	\$593	\$456
Per Capita Expenditures:	\$1,020	\$569	\$471
Revenues over (under) Expenditures:	\$56,811	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	57.03%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$5,397,906	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$581	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,958,755	\$576,973	\$
Total Unrestricted Net Assets:	\$3,328,168	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$15,278,638	\$5,892,996	\$1,405,821
Per Capita Debt:	\$1,646	\$967	\$458
General Obligation Debt over EAV:	2.29%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$41,290,634	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$4,448	\$851	\$530
Revenue Collected During FY 04:	\$10,459,791	\$2,234,592	\$892,783
Expenditures During FY 04:	\$6,496,022	\$2,064,230	\$854,724
Per Capita Revenue:	\$1,127	\$369	\$240
Per Capita Expenditures:	\$700	\$348	\$239
Operating Income (loss):	\$3,963,769	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	699.95%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$45,468,777	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$4,898	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Fox River Grove Village

Unit Code: 063/025/32 **County:** MCHENRY

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,620,199

Equalized Assessed Valuation: \$121,145,934

Population: 4,862

Employees:

Full Time: 26

Part Time:

Salaries Paid: \$1,296,941

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,311,168	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$270	\$396	\$278
Revenue Collected During FY 04:	\$2,974,674	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$2,586,315	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$612	\$593	\$456
Per Capita Expenditures:	\$532	\$569	\$471
Revenues over (under) Expenditures:	\$388,359	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	65.88%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,703,957	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$350	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$67,223	\$147,119	\$
Total Unreserved Funds:	\$1,636,734	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$2,542,885	\$5,892,996	\$1,405,821
Per Capita Debt:	\$523	\$967	\$458
General Obligation Debt over EAV:	1.16%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$1,274,021	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$262	\$851	\$530
Revenue Collected During FY 04:	\$1,249,229	\$2,234,592	\$892,783
Expenditures During FY 04:	\$1,182,069	\$2,064,230	\$854,724
Per Capita Revenue:	\$257	\$369	\$240
Per Capita Expenditures:	\$243	\$348	\$239
Operating Income (loss):	\$67,160	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	123.65%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$1,461,637	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$301	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name Frankfort Village

Unit Code: 099/045/32 **County:** WILL

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$41,903,500

Equalized Assessed Valuation: \$479,906,797

Population: 14,440

Employees:

Full Time:	81
Part Time:	9
Salaries Paid:	\$3,924,104

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,473,152	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$241	\$396	\$278
Revenue Collected During FY 04:	\$10,045,472	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$8,262,044	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$696	\$593	\$456
Per Capita Expenditures:	\$572	\$569	\$471
Revenues over (under) Expenditures:	\$1,783,428	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	38.86%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$3,210,580	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$222	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,897,499	\$576,973	\$
Total Unrestricted Net Assets:	\$8,945,172	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$11,137,126	\$5,892,996	\$1,405,821
Per Capita Debt:	\$771	\$967	\$458
General Obligation Debt over EAV:	2.32%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$27,771,967	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,923	\$851	\$530
Revenue Collected During FY 04:	\$11,327,195	\$2,234,592	\$892,783
Expenditures During FY 04:	\$4,753,641	\$2,064,230	\$854,724
Per Capita Revenue:	\$784	\$369	\$240
Per Capita Expenditures:	\$329	\$348	\$239
Operating Income (loss):	\$6,573,554	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	1160.03%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$55,143,730	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$3,819	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Franklin Village**

Unit Code: **069/020/32** County: **MORGAN**

Fiscal Year End: **3/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$217,638**

Equalized Assessed Valuation: **\$4,387,016**

Population: **634**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$97,685**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$37,956	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$60	\$536	\$353
Revenue Collected During FY 04:	\$117,958	\$200,216	\$101,726
Expenditures During FY 04:	\$140,034	\$193,518	\$99,533
Per Capita Revenue:	\$186	\$431	\$233
Per Capita Expenditures:	\$221	\$425	\$232
Revenues over (under) Expenditures:	-\$22,076	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	24.69%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$34,572	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$55	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,984	\$22,656	\$
Total Unreserved Funds:	\$5,588	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$557,966	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$880	\$1,109	\$293
Revenue Collected During FY 04:	\$430,097	\$168,524	\$65,030
Expenditures During FY 04:	\$459,891	\$174,682	\$71,653
Per Capita Revenue:	\$678	\$393	\$158
Per Capita Expenditures:	\$725	\$413	\$180
Operating Income (loss):	-\$29,794	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	110.78%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$509,480	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$804	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name	Franklin Grove Village		
Unit Code:	052/030/32	County:	LEE
Fiscal Year End:	4/30/2004		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$345,270		
Equalized Assessed Valuation:	\$8,593,720		
Population:	968		
Employees:			
	Full Time:	2	
	Part Time:	18	
	Salaries Paid:	\$125,714	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,973,017	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$2,038	\$536	\$353
Revenue Collected During FY 04:	\$467,336	\$200,216	\$101,726
Expenditures During FY 04:	\$276,746	\$193,518	\$99,533
Per Capita Revenue:	\$483	\$431	\$233
Per Capita Expenditures:	\$286	\$425	\$232
Revenues over (under) Expenditures:	\$190,590	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	770.30%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$2,131,776	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$2,202	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,957,556	\$22,656	\$
Total Unreserved Funds:	\$174,220	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$90,867	\$373,970	\$26,286
Per Capita Debt:	\$94	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$2,925	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$3	\$1,109	\$293
Revenue Collected During FY 04:	\$184,817	\$168,524	\$65,030
Expenditures During FY 04:	\$194,955	\$174,682	\$71,653
Per Capita Revenue:	\$191	\$393	\$158
Per Capita Expenditures:	\$201	\$413	\$180
Operating Income (loss):	-\$10,138	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	-3.70%	286.54%	182.58%
Ending Retained Earnings for FY 04:	-\$7,213	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	-\$7	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: **Franklin Park Village**

Unit Code: **016/200/32** County: **COOK**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,138,874**

Equalized Assessed Valuation: **\$712,290,594**

Population: **19,060**

Employees:

Full Time:	152
Part Time:	147
Salaries Paid:	\$10,112,404

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$3,087,604	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$162	\$396	\$278
Revenue Collected During FY 04:	\$23,583,506	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$25,334,840	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$1,237	\$593	\$456
Per Capita Expenditures:	\$1,329	\$569	\$471
Revenues over (under) Expenditures:	-\$1,751,334	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	20.42%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$5,172,622	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$271	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,274,330	\$576,973	\$
Total Unrestricted Net Assets:	-\$10,066,328	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 04:

Amounts

\$46,993,536

Averages

\$5,892,996

Medians

\$1,405,821

Per Capita Debt:

\$2,466

\$967

\$458

General Obligation Debt over EAV:

0.09%

1.55%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 04:

Amounts

\$16,342,057

Averages

\$5,315,981

Medians

\$1,794,258

Per Capita Beginning Retained Earnings for FY 04:

\$857

\$851

\$530

Revenue Collected During FY 04:

\$5,827,297

\$2,234,592

\$892,783

Expenditures During FY 04:

\$11,132,674

\$2,064,230

\$854,724

Per Capita Revenue:

\$306

\$369

\$240

Per Capita Expenditures:

\$584

\$348

\$239

Operating Income (loss):

-\$5,305,377

\$170,361

\$10,615

Ratio of Retained Earnings to Expenditures:

84.28%

295.83%

242.03%

Ending Retained Earnings for FY 04:

\$9,382,306

\$6,304,039

\$1,991,367

Per Capita Ending Retained Earnings:

\$492

\$939

\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name: Freeburg Village

Unit Code: 088/070/32 County: ST. CLAIR

Fiscal Year End: 3/31/2004

Accounting Method: Combination

Appropriation or Budget: \$10,870,551

Equalized Assessed Valuation: \$53,383,670

Population: 3,872

Employees:

Full Time:	24
Part Time:	21
Salaries Paid:	\$1,080,822

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$247,991	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$64	\$396	\$278
Revenue Collected During FY 04:	\$1,342,932	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,376,083	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$347	\$593	\$456
Per Capita Expenditures:	\$355	\$569	\$471
Revenues over (under) Expenditures:	-\$33,151	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	15.56%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$214,142	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$55	\$426	\$301

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$147,119	\$
Total Unreserved Funds:	\$214,142	\$902,886	\$381,667

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$579,869	\$5,892,996	\$1,405,821
Per Capita Debt:	\$150	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$4,989,033	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	\$1,288	\$851	\$530
Revenue Collected During FY 04:	\$3,307,405	\$2,234,592	\$892,783
Expenditures During FY 04:	\$3,241,445	\$2,064,230	\$854,724
Per Capita Revenue:	\$854	\$369	\$240
Per Capita Expenditures:	\$837	\$348	\$239
Operating Income (loss):	\$65,960	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	155.97%	295.83%	242.03%
Ending Retained Earnings for FY 04:	\$5,055,691	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	\$1,306	\$939	\$612



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name: **Freeman Spur City**

Unit Code: **100/045/30** County: **WILLIAMSON**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,900**

Equalized Assessed Valuation: **\$688,946**

Population: **280**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$18,560**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$80,197	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$286	\$536	\$353
Revenue Collected During FY 04:	\$52,959	\$200,216	\$101,726
Expenditures During FY 04:	\$45,797	\$193,518	\$99,533
Per Capita Revenue:	\$189	\$431	\$233
Per Capita Expenditures:	\$164	\$425	\$232
Revenues over (under) Expenditures:	\$7,162	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	190.75%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$87,359	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$312	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$87,358	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$318,000	\$373,970	\$26,286
Per Capita Debt:	\$1,136	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$358,638	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$1,281	\$1,109	\$293
Revenue Collected During FY 04:	\$78,764	\$168,524	\$65,030
Expenditures During FY 04:	\$109,706	\$174,682	\$71,653
Per Capita Revenue:	\$281	\$393	\$158
Per Capita Expenditures:	\$392	\$413	\$180
Operating Income (loss):	-\$30,942	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	298.70%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$327,696	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$1,170	\$1,156	\$330



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name Freeport City

Unit Code: 089/025/30 **County:** STEPHENSON

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$49,443,185

Equalized Assessed Valuation: \$242,021,682

Population: 26,443

Employees:

Full Time:	203
Part Time:	19
Salaries Paid:	\$9,069,488

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,532,031	\$16,114,608	\$13,558,273
Per Capita Beginning Fund Balance:	\$247	\$345	\$293
Revenue Collected During FY 04:	\$15,926,326	\$39,242,501	\$28,722,204
Expenditures During FY 04:	\$18,545,471	\$38,033,849	\$28,246,468
Per Capita Revenue:	\$602	\$751	\$707
Per Capita Expenditures:	\$701	\$741	\$699
Revenues over (under) Expenditures:	-\$2,619,145	\$1,208,653	\$612,377
Ratio of Fund Balance to Expenditures:	30.05%	51.08%	43.48%
Ending Fund Balance for FY 04:	\$5,571,987	\$17,281,273	\$14,379,423
Per Capita Ending Fund Balance:	\$211	\$363	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$155,608	\$
Total Unreserved Funds:	\$	\$1,134,622	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$305,267	\$10,056,151	\$4,726,693
Total Unrestricted Net Assets:	\$6,049,404	\$5,893,405	\$8,893,874



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$30,909,669	\$56,184,260	\$31,575,668
Per Capita Debt:	\$1,169	\$1,079	\$782
General Obligation Debt over EAV:	11.55%	69.12%	2.95%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$18,784,093	\$48,152,423	\$29,417,200
Per Capita Beginning Retained Earnings for FY 04:	\$710	\$882	\$652
Revenue Collected During FY 04:	\$6,497,944	\$14,227,267	\$8,439,706
Expenditures During FY 04:	\$7,980,229	\$12,961,081	\$7,819,586
Per Capita Revenue:	\$246	\$261	\$202
Per Capita Expenditures:	\$302	\$239	\$201
Operating Income (loss):	-\$1,482,285	\$1,266,186	\$309,720
Ratio of Retained Earnings to Expenditures:	216.81%	474.61%	438.31%
Ending Retained Earnings for FY 04:	\$17,301,808	\$56,814,150	\$37,669,408
Per Capita Ending Retained Earnings:	\$654	\$1,069	\$906



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 1001 and 25,000

Local Government Profile

Unit Name **Fulton City**

Unit Code: **098/030/30** **County:** **WHITESIDE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,115,758**

Equalized Assessed Valuation: **\$39,392,807**

Population: **3,883**

Employees:

Full Time: **17**

Part Time: **15**

Salaries Paid: **\$698,497**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,713,576	\$2,305,381	\$1,081,602
Per Capita Beginning Fund Balance:	\$441	\$396	\$278
Revenue Collected During FY 04:	\$1,170,613	\$4,152,459	\$1,967,165
Expenditures During FY 04:	\$1,540,302	\$4,067,923	\$1,946,833
Per Capita Revenue:	\$301	\$593	\$456
Per Capita Expenditures:	\$397	\$569	\$471
Revenues over (under) Expenditures:	-\$369,689	\$84,536	-\$2,149
Ratio of Fund Balance to Expenditures:	97.42%	80.48%	60.18%
Ending Fund Balance for FY 04:	\$1,500,495	\$2,522,148	\$1,104,374
Per Capita Ending Fund Balance:	\$386	\$426	\$301

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,825	\$147,119	\$
Total Unreserved Funds:	\$1,490,670	\$902,886	\$381,667

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$576,973	\$
Total Unrestricted Net Assets:	\$	\$600,139	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$1,527,073	\$5,892,996	\$1,405,821
Per Capita Debt:	\$393	\$967	\$458
General Obligation Debt over EAV:	0.00%	1.55%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	-\$1,132,248	\$5,315,981	\$1,794,258
Per Capita Beginning Retained Earnings for FY 04:	-\$292	\$851	\$530
Revenue Collected During FY 04:	\$990,405	\$2,234,592	\$892,783
Expenditures During FY 04:	\$820,484	\$2,064,230	\$854,724
Per Capita Revenue:	\$255	\$369	\$240
Per Capita Expenditures:	\$211	\$348	\$239
Operating Income (loss):	\$169,921	\$170,361	\$10,615
Ratio of Retained Earnings to Expenditures:	-136.37%	295.83%	242.03%
Ending Retained Earnings for FY 04:	-\$1,118,935	\$6,304,039	\$1,991,367
Per Capita Ending Retained Earnings:	-\$288	\$939	\$612



Fiscal Year 2004
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

MUNICIPALITIES: Population Between 0 and 1,000

Local Government Profile

Unit Name **Fults Village**

Unit Code: **067/015/32** **County:** **MONROE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$6,655**

Equalized Assessed Valuation: **\$241,670**

Population: **28**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$78,532	\$211,229	\$135,764
Per Capita Beginning Fund Balance:	\$2,805	\$536	\$353
Revenue Collected During FY 04:	\$12,493	\$200,216	\$101,726
Expenditures During FY 04:	\$11,074	\$193,518	\$99,533
Per Capita Revenue:	\$446	\$431	\$233
Per Capita Expenditures:	\$396	\$425	\$232
Revenues over (under) Expenditures:	\$1,419	\$6,698	\$1,906
Ratio of Fund Balance to Expenditures:	721.97%	261.62%	135.76%
Ending Fund Balance for FY 04:	\$79,951	\$217,165	\$139,922
Per Capita Ending Fund Balance:	\$2,855	\$544	\$357

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$22,656	\$
Total Unreserved Funds:	\$80,020	\$156,983	\$101,427

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$21,661	\$
Total Unrestricted Net Assets:	\$	-\$56,669	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$373,970	\$26,286
Per Capita Debt:	\$	\$770	\$60
General Obligation Debt over EAV:	0.00%	0.41%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$449,570	\$124,064
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1,109	\$293
Revenue Collected During FY 04:	\$	\$168,524	\$65,030
Expenditures During FY 04:	\$	\$174,682	\$71,653
Per Capita Revenue:	\$	\$393	\$158
Per Capita Expenditures:	\$	\$413	\$180
Operating Income (loss):	\$	-\$6,158	-\$225
Ratio of Retained Earnings to Expenditures:	0.00%	286.54%	182.58%
Ending Retained Earnings for FY 04:	\$	\$464,238	\$136,499
Per Capita Ending Retained Earnings:	\$	\$1,156	\$330